

COURSE OUTLINE

1. GENERAL INFORMATION

SCHOOL	MARITIME AND INDUSTRIAL STUDIES		
DEPARTMENT	INDUSTRIAL MANAGEMENT AND TECHNOLOGY		
LEVEL OF STUDY	UNDERGRADUATE		
COURSE UNIT CODE	TEΛΟΓ42-1	SEMESTER OF STUDY	4 th
COURSE TITLE	COST ACCOUNTING		
INDEPENDENT TEACHING ACTIVITIES <i>in case in which credits are awarded for separate components/parts of the course, e.g. in lectures, laboratory exercises, etc. If credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	5.5
<i>Add rows if necessary. The organization of teaching and the teaching methods used are described in detail at section 4.</i>			
COURSE TYPE <i>general background, special background, specialized general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:	None		
LANGUAGE OF INSTRUCTION and EXAMINATION/ASSESSMENT:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	https://eclass.unipi.gr/courses/BDT132/		

2. LEARNING OUTCOMES

<p>LEARNING OUTCOMES</p> <p><i>The course learning outcomes, specific knowledge, skills and competences of an appropriate (certain) level, which students will acquire upon successful completion of the course, are described in detail. It is necessary to consult:</i></p> <p>APPENDIX A</p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications' cycle, according to the European Higher Education Area's Qualification Framework.</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and APPENDIX B</i> • <i>Guidelines for writing Learning Outcomes</i>
<p>Cost Accounting is based on the concepts presented during the 1st semester course on Financial Accounting and deepens on specific financial accounting issues. This course is considered to be essential in the everyday application of different accounting practices but also in the understanding of the information given by the accounting numbers.</p> <p>Upon successful completion of the course, the students will:</p> <ul style="list-style-type: none"> • Have broadened their horizons in the analysis of financial statements and the critical approach of accounting numbers and methodologies • Be able to analyze different accounting methods of valuation and disclosure in the financial statements • Be familiar with terms and conditions such as inventories, fixed assets and depreciation methods, securities, etc • Have an overview of the entire accounting system and will be able to understand the procedures and rules for preparing the financial statements of large enterprises

- Be able to understand the importance of a large number of accounting figures in the financial statements of the enterprises

General Competences

Taking into consideration the general competences that students/graduates must acquire (as those are described in the Diploma Supplement and are mentioned below), at which of the following does the course attendance aims

Search for, analysis and synthesis of data and information, by the use of technologies that are necessary according the case
Adapting to new situations
Decision-making
Independent work
Team work
Working in an international environment
Working in an interdisciplinary environment
Introduction of innovative research

Project planning and management
Respect for difference and multiculturalism
Environmental awareness
Social, professional and ethical responsibility and sensitivity to gender issues
Critical consciousness, criticism and self-criticism
Development of free, creative and inductive thinking

- Search for, analysis and synthesis of data and information, by the use of technologies that are necessary according the case
- Adapting to new situations
- Decision-making
- Independent work
- Working in an interdisciplinary environment
- Social, professional and ethical responsibility and sensitivity to gender issues
- Critical consciousness, criticism and self-criticism
- Development of free, creative and inductive thinking

2. COURSE CONTENT

During the course the presentation of the published financial statements is completed and special emphasis is placed on the understanding of the accounting principles and valuation rules that constitute the framework for a broader and fuller approach to both the theory and the rules of accounting practice.

In particular, special issues concerning the accounting of fixed assets (cost - additions - improvements, depreciation methods), inventories (periodic and permanent inventory, inventory valuation methods), receivables, securities and other assets, liabilities, provisions, recognition of income and expense, foreign currency valuation and foreign currency translation.

In addition, articles, audiovisual lecture material, web addresses, useful information and exercises are posted at eclass.

3. TEACHING METHODS - ASSESSMENT

<p>TEACHING MODE <i>Face-to-face, in-class lecturing, on distance teaching and distance learning etc.</i></p>	In-class lecturing	
<p>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY <i>Use of ICT in Teaching, Laboratory Education, Communication with students</i></p>	<p>Teaching: Lectures with audiovisual media, support of the learning process through the eclass platform Communication with students: face-to-face at office hours, email, eclass</p>	
<p>COURSE DESIGN <i>Description of teaching techniques, practices and methods: Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, clinical practice, Art Workshop, Interactive teaching, Educational visits, project, Essay writing, Artistic creativity, etc.</i></p>	<p>Activity / Method</p>	<p>Semester Workload</p>
	Lectures	52
	Bibliography study	26
	Self-study of lecture material	57
	Counselling	0.5

<p><i>The study hours for each learning activity as well as the hours of non- directed study are given according to the principles of the ECTS</i></p>	Exams (written)	2
	Course Total	137.5
<p>STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS <i>Detailed description of the evaluation procedures: Language of evaluation, assessment methods, formative or summative (conclusive), multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, Essay/report, oral exam, public presentation, laboratory work, art interpretation, other.....etc</i></p> <p><i>Evaluation criteria are specifically defined and given as well as if and where they are reported and accessible to students.</i></p>	<p>Language of exams: Greek</p> <p>Assessment Methods: After the last lecture, the exam material is posted at eclass. The final course grade is formed by the written exams (100%) taken in the examination period of the spring semester and, in case of failure, in the September resits.</p> <p>The written examination includes problem solving / exercises and short-answer questions. It is conducted with closed books.</p> <p>The evaluation of students with special learning difficulties in writing and reading (as certified and qualified by a competent institution) is performed according to the relevant procedure decided by the Department Assembly.</p> <p>Notification of the Assessment Criteria: The evaluation criteria are made known during the first lecture and are clearly stated on the course website and e-class. The answers to the exam questions are posted at eclass after the exam date. Students have the opportunity to discuss their exam paper with the course instructor (at the posted office hours) after the announcement of the course grades.</p>	

4. SUGGESTED BIBLIOGRAPHY

<p><i>-Suggested Bibliography :</i></p> <ul style="list-style-type: none"> • Book [59391279]: Techniques and management of Cost [in Greek], Needles B., Powers M. • Book [5431]: Cost Principles I [in Greek], Kazantzis C., Sorros I. • Book [1138]: Cost Accounting [in Greek], G. Venieris, S. Koen, M. Koletsi <p><i>-Scientific Journals:</i></p> <ul style="list-style-type: none"> • European Research Studies • International Research Journal of Finance and Economics • International Bulletin of Business Administration • Modern Accounting and Auditing • Managerial Finance <p><i>-Lecture Notes</i></p>
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