

COURSE OUTLINE

(1) GENERAL

SCHOOL	Faculty of Social, Political and Economic Sciences		
ACADEMIC UNIT	DEPARTMENT OF ECONOMICS		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	NK34	SEMESTER	3rd
COURSE TITLE	Cost Accounting		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	WEEKLY TEACHING HOURS	CREDITS	
	4	6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General Background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	HELLENIC		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	YES		
COURSE WEBSITE (URL)			

(2) LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

The course is one of the three main courses regarding accounting. This course aims at understanding the basic concepts of cost accounting, in order the students to be able to effectively implement Management Accounting for short-term decisions. Furthermore, the course aims to develop critical thinking and capacity enhancement regarding accounting issues.

Upon successful completion of this course the student will acquire the following:

- Consistent and comprehensive knowledge of economics regarding management accounting.
- Ability to use economic reasoning to formulate and evaluate financial management accounting advice.
- Ability to effectively organize, present and management accounting data
- Ability to effectively implement economic methods in the study of management accounting areas
- Ability to effectively communicate and explain the economic arguments about the management accounting in both people with knowledge of the subject and non-specialists.
- Ability for critical thinking regarding costing issues
- Ability to optimize and research a particular issue in costing.
- Ability to individual work and contribute to team effectiveness with only general supervision.
- Demonstrate leadership skills.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management
Adapting to new situations	Respect for difference and multiculturalism
Decision-making	Respect for the natural environment
Working independently	Showing social, professional and ethical responsibility and sensitivity to gender issues
Team work	Criticism and self-criticism
Working in an international environment	Production of free, creative and inductive thinking
Working in an interdisciplinary environment
Production of new research ideas	Others...

Working independently
Team work
Adapting to new situations
Decision-making

(3) SYLLABUS

- 1 Conceptual framework of managerial accounting and cost accounting
2. Sharing Expense Sheet

3. Inventory evaluation
4. product cost, period cost, Cost of goods sold
5. Variable costing, absorption costing
6. Standard costing and deviations
7. Budgeting
8. Cost accounting
9. Job order costing and process costing
10. Activity Based Costing -ABC

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	<i>Face-to-face</i>	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	E-mail: intokas@econ.duth.gr https://www.dropbox.com/sh/uo7hgaqen1d0l3/AAade1k6-9O70LsinsluRCOoa?dl=0	
TEACHING METHODS <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc. The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	Activity	Semester workload
	Lectures	30
	Fieldwork	70
	Independent study	50
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Written examination (100%): - Short-answer questions and multiple choice questionnaires (30%) - Problem solving (70%)	

(5) ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

Ballas, A. και Chevas, D., Vlismas, O (2017) Cost Accounting, Benou.

Venieris, G, Koen, S. and Koletsi, M. (2005) Cost Accounting, Ioannidou.

Venieris, G and Koen, S. (2007) Managerial Accounting, Ioannidou.

Ginoglou, D. (2014) Cost and managerial accounting, Ginoglou.

Kazantzis, Ch and Sorros, I. (2006) Problems and application of cost management, Business plus.

Karagiorgos, Th and Petridis, A. (2015) Computerized Cost Accounting, Karagiorgos.

Negkakis, Ch. και Kousenidis, D. (2014) Managerial accounting, Negkakis

- Related academic journals:

Journals regarding cost accounting and managerial accounting