

COURSE OUTLINE

(1) GENERAL

SCHOOL	HEALTH & CARE SCIENCES		
ACADEMIC UNIT	BIOMEDICAL SCIENCES		
DIVISION	OPTICS & OPTOMETRY		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	8023	SEMESTER	8 th
COURSE TITLE	ACCOUNTING & INVOICING		
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	
Lectures	3	4	
<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:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	N/A		

(2) LEARNING OUTCOMES

<p>Learning outcomes <i>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.</i> <i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</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>The aim of the course is to understand the basic concepts of Costing and Pricing of products and services, as well as rules of Accounting for small and medium enterprises Upon successful completion of the course the student will be able to:</p> <ul style="list-style-type: none"> • Understand the basic principles and rules of Accounting • To get acquainted with the methods and rules of Costing and Pricing of products and services. • To know ways of solving Accounting problems and to use knowledge of Costing and Pricing of products and services

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?

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

(3) SYLLABUS

- Introduction to the basic accounting concepts and practices. Recording, keeping and displaying financial transactions of a company
- General principles, concept and distinctions of accounts. Books and facts. The diplographic system. General Accounting Plan. Calendar and General Journal. Balance sheet
- Valuation of assets, depreciation and analysis of financial statements. Cost and revenue centers. Sharing cost data. Establishment and solution of partnerships. In-house and out-of-account costing of products and services. Staff costs and payroll statements. Financial cost.

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face.	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	Delivery of the syllabus is supported by e-class.	
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	39 hours
	Laboratory practice	
	Self study	61 hours
	Course total	90 hours
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 assessment 100%	

(5) ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Greek language
- Labor economics and labor relations - Katsanevas, Theodoros K. - Athens: Stamoulis, 1997
- Labor relations, working environment and productivity in Greece - A primary research / ELKEPA. - Athens: ELKEPA, 1990
- Human relations at work - Georgopoulos, George D. - Athens: Economics, 1991
- Cost theory - Direct costing, contribution costing, co-produced products, standard costing, dead center / Pangios, Giannis K. - Piraeus: Stamoulis, 1993
- Costing - Accounting and off-balance sheet harmonized with: the Greek general accounting plan and the tax data code / Sakellis, Emmanouil I. - Athens: Vrykous, 1991
- Warehouse - Costing - Based on the general accounting plan and the tax data code / Leontaris, Miltiadis K. - Athens: Pamisos, 1989
- Business Costing - Process - Methods - Systems / Kouleris, Anastasios P. - Athens, 1986
- Pricing Policy Design - Mitchell, Eric G. - Athens: Criterion Publishing and Consulting Ltd., 1997

- Foreign language
- Marketing logistics -Martin Christopher; with case study contributions by Helen Peck. - Oxford: Butterworth Heinemann on behalf of the Chartered Institute of Marketing, 1997
- Fundamentals of logistics management - Douglas M. Lambert, James R. Stock, Lisa M. Ellram. - Boston: Irwin / McGraw-Hill, 1998
- Logistics and supply chain management - Logistics and supply chain management: strategies for reducing costs and improving services / Martin Christopher. - London: Financial Times: Pitman Pub., 1992
- Business logistics management - planning, organizing, and controlling the supply chain / Ronald H. Ballou. - Upper Saddle River, NJ Prentice Hall, 1999
- Business logistics management - Business logistics management / Ronald H. Ballou. - Englewood Cliffs; London: Prentice-Hall, 1992
- The logistics handbook - editors-in-chief, James F. Robeson, William C. Copacino; associate editor, R. Edwin Howe. - New York: The Free Press; Toronto: Maxwell Macmillan Canada; New York: Maxwell Macmillan International, 1994