

COURSE OUTLINE

(1) General information

FACULTY/SCHOOL	Maritime and Industrial Studies		
DEPARTMENT	Maritime Studies		
LEVEL OF STUDY	Undergraduate		
COURSE UNIT CODE	NA603	SEMESTER	6th
COURSE TITLE	Shipping Accounting		
INDEPENDENT TEACHING ACTIVITIES <i>in case credits are awarded for separate components/parts of the course, e.g. in lectures, laboratory exercises, etc. If credits are awarded for the entire course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
		4	6
<i>Add rows if necessary. The organization of teaching and the teaching methods used are described in detail under section 4</i>			
COURSE TYPE <i>Background knowledge, Scientific expertise, General Knowledge, Skills Development</i>	Scientific Expertise		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION:	Greek		
LANGUAGE OF EXAMINATION/ASSESSMENT:	Greek		
THE COURSE IS 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 (certain) level, which students will acquire upon successful completion of the course, are described in detail.

It is necessary to consult:

APPENDIX A

- *Description of the level of learning outcomes for each level of study, in accordance with the European Higher Education Qualifications' Framework.*
- *Descriptive indicators for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and*

APPENDIX B

- *Guidelines for writing Learning Outcomes*

This module aims on introducing the students to basic concepts of the financial accounting field which are applied into the global shipping sector. Such topics include the revenue from voyage charter agreements and time-charter agreements, also from freight rates of vehicles and commodities. Furthermore, revenue/expenses which stem from special clauses of the charter agreement, from the contracts of passenger transportation, etc. Also, the costs related with the ship, such as the operating costs, voyage costs, maintenance costs, cargo-handling costs and capital costs. The module also covers the legal presence of shipping corporations and provides hands-on examples (mini case studies) on the taxation of vessels. Finally, the module covers the accounting operation of firms managing vessels and analyzes in-depth the accounting of foreign exchange.

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 aim?

<i>Search for, analysis and synthesis of data and information by the use of appropriate technologies,</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for diversity and multiculturalism</i>
<i>Decision-making</i>	<i>Environmental awareness</i>
<i>Individual/Independent work</i>	<i>Social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Group/Team work</i>	<i>Critical thinking</i>
<i>Working in an international environment</i>	<i>Development of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Introduction of innovative research</i>	<i>(Other.....citizenship, spiritual freedom, social awareness, altruism etc.)</i>
	<i>.....</i>

*Search for, analysis and synthesis of data and information by the use of appropriate technologies,
Adapting to new situations
Decision-making
Project planning and management
Critical thinking
Development of free, creative and inductive thinking*

(3) COURSE CONTENT

This module covers in detail the following generic thematic areas:

- Revenue from voyage and time-charter agreements
- Revenue from bills of lading
- Revenue/Costs stemming from special clauses of the charter agreement
- Contracts of passenger transportation
- Revenue from freight rates of vehicles and commodities
- Concepts and classification of expenses and costs
- Costs related to the vessel, such as operating costs, voyage costs, capital costs, cargo-handling costs, maintenance costs
- Shipbuilding and selling a vessel in the second-hand market
- Analysis of financial statements for shipping firms

(4) TEACHING METHODS--ASSESSMENT

<p>MODES OF DELIVERY <i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i></p>	Face-to-face in class.	
<p>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY <i>Use of ICT in teaching, Laboratory Education, Communication with students</i></p>	E-class platform Presentation of the relevant accounting software	
<p>COURSE DESIGN <i>Description of teaching techniques, practices and methods: Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, Internship, Art Workshop, Interactive teaching, Educational visits, projects, Essay writing, Artistic creativity, etc.</i></p> <p><i>The study hours for each learning activity as well as the hours of self-directed study are given following the principles of the ECTS.</i></p>	Activity/Method	Semester workload
	Lectures	52
	Non-guided study	98

(5) SUGGESTED BIBLIOGRAPHY:

-Suggested bibliography:

Stopford, M., *Maritime Economics*, 3rd Edition (2009), Routledge.

-Related academic journals:

Transportation Research Part E: Logistics and Transportation Review

Maritime Policy and Management

Maritime Economics & Logistics