

COURSE OUTLINE

(1) GENERAL

SCHOOL	Maritime and Industrial Studies		
ACADEMIC UNIT	Maritime Studies		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	NA603	SEMESTER	6th
COURSE TITLE	Shipping 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
Lectures, exercises & applications, laboratory exercises		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:	No		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	-		

(2) LEARNING OUTCOMES

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> Consult Appendix A <ul style="list-style-type: none"> • 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 	
<p>The Shipping Accounting course aims to specialize students in key concepts of Financial Accounting that are essential for examining specific issues in Shipping Accounting. It also introduces fundamental concepts related to the shipping industry and maritime transport, such as revenues from charters, time charters, bills of lading, freight charges for vehicles and goods, revenues and expenses from special charter party terms, passenger transport contracts, vessel operating costs, voyage expenses, etc. The course also covers the legal forms of shipping companies, ship taxation through examples and exercises, and the accounting operations of entities managing ships. Additionally, it analyzes foreign exchange accounting from both a theoretical and practical perspective, covering all possible cases.</p>	
General Competences <i>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	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

<i>Working in an interdisciplinary environment</i>
<i>Production of new research ideas</i>	<i>Others...</i>

<ul style="list-style-type: none"> • 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 interdisciplinary environment • Production of free, creative and inductive thinking 	

(3) SYLLABUS

The Shipping Accounting course aims to familiarize students with both the theoretical and practical aspects of accounting, focusing on the financial tracking of events related to shipping companies. Specifically, the course covers:

- Revenues from charters and time charters
- Revenues from bills of lading
- Revenues/expenses from special charter party terms
- Passenger transport contracts
- Revenues from freight charges for vehicles and goods
- Concepts and classifications of expenses and costs
- Vessel operating costs
- Current vessel expenses
- Voyage expenses
- Repairs, maintenance, insurance, and vessel operating expenses
- Ship purchase, construction, and sale
- Financial statements of shipping companies
- Analysis of financial statements of shipping companies

(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>	Use of ICT in Teaching and Laboratory Education Use of ICT in Communication with students: - Course's e-learning platform (messages, announcements) - E-mails	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>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.</i> <i>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, exercises & applications, laboratory exercises	50
	Self-study	67
	Written assignments	15
	Final exams	18
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i>	Evaluation: <ul style="list-style-type: none"> • 10% written assignments (individual – team assignments) 	

<p><i>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</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> • 90% final exams <p>The assessment is carried out through individual or team assignments, but also through a final exam which includes short-answer, open-ended and problem-solving questions.</p>
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(5) ATTACHED BIBLIOGRAPHY

<p><i>- Suggested bibliography:</i></p> <ul style="list-style-type: none"> • Βασιλείου Δ. & Ηρειώτης Ν., Μπάλιος Δ. 'Προχωρημένη Χρηματοοικονομική Λογιστική', ROSILI ΕΜΠΟΡΙΚΗ-ΕΚΔΟΤΙΚΗ Μ.ΕΠΕ, 2η/2021 • Kieso E. Donald, Weygandt J. Jerry, Warfield D. Terry, 'Λογιστική-Εκτενής Ανάλυση με ΔΠΧΑ', BROKEN HILL PUBLISHERS LTD, Έκδοση: 1η/2018 <p><i>- Related academic journals:</i></p> <ul style="list-style-type: none"> • Accounting, Organizations and Society • Accounting Horizons • Journal of Management Studies • The Accounting Review, • Accounting Horizons, • Journal of Accounting Research
