

COURSE OUTLINE

(1) General information

FACULTY/SCHOOL	ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
DEPARTMENT	TOURISM STUDIES		
LEVEL OF STUDY	UNDERGRADUATE		
COURSE UNIT CODE	TSK 611	Semester	6 th or 8 th
COURSE TITLE	COSTING SYSTEMS AND COST MANAGEMENT FOR HOSPITALITY ENTERPRISES		
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
Lectures		3	4
<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:	NO		
LANGUAGE OF INSTRUCTION:	GREEK		
LANGUAGE OF EXAMINATION/ASSESSMENT:			
THE COURSE IS OFFERED TO ERASMUS STUDENTS	YES		
COURSE WEBSITE (URL)	https://eclass.unipi.gr/courses/TOY122/		

(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*

Upon successful completion of the course students will be able to:

- To describe the costing methods and techniques of service providers with emphasis on the tourism industry
- To distinguish the types of costs during the operation of a tourist business
- To explain how to apply the techniques of costing on demand and costing procedures (by activity), to tourism enterprises
- Calculate the Break-even point during the operation of a tourist business
- To evaluate the performance of a tourist business based on control indicators

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?

*Search for, analysis and synthesis of data and information by the use of appropriate technologies,
Adapting to new situations
Decision-making
Individual/Independent work*

*Project planning and management
Respect for diversity and multiculturalism
Environmental awareness
Social, professional and ethical responsibility and sensitivity to gender issues
Critical thinking*

<i>Group/Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Introduction of innovative research</i>	<i>Development of free, creative and inductive thinking</i> <i>(Other.....citizenship, spiritual freedom, social awareness, altruism etc.)</i>
-Adapting to new situations -Decision-making -Individual/Independent work -Group/Team work -Social, professional and ethical responsibility -Critical Thinking -Development of free, creative and inductive thinking	

(3) COURSE CONTENT

IN this course cost management issues in general and specifically for hospitality businesses, are developed.

The teaching is done by quoting and developing terms and concepts concerning the operating costs of businesses and presenting the techniques and costing methods of service businesses with emphasis on the field of tourism.

In particular, the techniques of costing on demand and costing of procedures (by activity) with the methods of full absorption of costs and variable costing are presented.

The identification of the Break Even Point of Operation of enterprises and the development of a series of efficiency indicators.

Lectures include theory, classroom exercises, homework and interim exams in supporting the final exams

(4) TEACHING METHODS--ASSESSMENT

MODES OF DELIVERY <i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i>	Face to Face												
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY <i>Use of ICT in teaching, Laboratory Education, Communication with students</i>	Use of ICT in teaching Use of ICT in communication with students: -Online platform (messages, announcements) -Exchange of E-mails												
COURSE DESIGN <i>Description of teaching techniques, practices and methods:</i> <i>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> <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>	<table border="1"> <thead> <tr> <th><i>Activity/Method</i></th> <th><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>20</td> </tr> <tr> <td>Practical applications</td> <td>19</td> </tr> <tr> <td>Exercises as Homework</td> <td>13</td> </tr> <tr> <td>Study and analysis of bibliography</td> <td>48</td> </tr> <tr> <td>Total</td> <td>100</td> </tr> </tbody> </table>	<i>Activity/Method</i>	<i>Semester workload</i>	Lectures	20	Practical applications	19	Exercises as Homework	13	Study and analysis of bibliography	48	Total	100
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Total	100												
STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS <i>Detailed description of the evaluation procedures:</i> <i>Language of evaluation, assessment methods, formative or summative</i>	Final Written Exams and interim exams												

(conclusive), multiple choice tests, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral exam, presentation, laboratory work, other.....etc.

Specifically defined evaluation criteria are stated, as well as if and where they are accessible by the students.

(5) SUGGESTED BIBLIOGRAPHY:

-Suggested bibliography:

Needles – Powers – Crosson, Techniques & Cost Management, Broken Hill Publishers 2017 (In Greek)
Hongren's Cost Accounting – Management Approach, Broken Hill Publishers, 2019 (In Greek)

-Relevant academic journals:

Tourism Management Perspectives
Cornell Hospitality Quarterly
Tourism Economics