

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	AGRICULTURAL SCIENCE		
<b>ACADEMIC UNIT</b>	FOOD SCIENCE AND TECNOLOGY		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	FST_802	<b>SEMESTER</b>	8
<b>COURSE TITLE</b>	FOOD BUSINESS LOGISTICS		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <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>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Διαλέξεις και Φροντιστηριακές Ασκήσεις	4	5	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special general knowledge		
<b>PREREQUISITE COURSES:</b>	There are no prerequisite courses		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>			

### 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*

This lesson has two strands:

- A. Special Issues of Accounting of Food Businesses, Agricultural Holdings and Cooperatives.
- B. Appreciation of Food Businesses and Agricultural Exploitation.

After successfully completing the course, the students are expected to have acquired the necessary advanced and specialized knowledge about:

- Accounting methods
- Accounting books
- Inventories of assets
- Balances
- Depreciation of fixed assets
- Deflation of accounting sizes
- in food businesses, farms and rural cooperatives.

Also, by the end of this course the student will be able to:

- use knowledge and understanding acquired in a manner that indicates a professional approach to their work or profession
- have competences typically demonstrated by developing and supporting arguments and solving problems within their field of knowledge
- communicate information, ideas, problems and solutions to both specialist and non-specialist public
- develop knowledge acquisition skills needed to continue to post graduate studies with a high degree of autonomy
- gather and interpret relevant data (in their knowledge field) to form judgments that include reflection on relevant scientific issues
- be able to use their knowledge, understanding and ability to solve problems in new or unfamiliar environment within broader (or multidisciplinary) context, related to their field
- be able to communicate with clarity their conclusions, knowledge and reasoning in both specialized and non-specialized audience

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

By the end of this course the student will, furthermore, have developed the following skills (general abilities):

- Search, analyze and synthesize data and information, using the necessary techniques.
- Decision making
- Autonomous work
- Teamwork
- Design and project management
- Demonstrate social, professional and moral responsibility.
- Exercise criticism
- Promote free, creative and inductive thinking

### 3. SYLLABUS

Some of the key issues to be taught and examined (indicatively) are:

#### **A. The Accounting of Agricultural Holdings and Food Enterprises**

(1) The purposes and content of food business and agricultural accounts. The subjects of rural economics. Fundamental concepts of the economics of food and agricultural enterprises

(2) Evolution of food business and agricultural accounting internationally in Greece. Distinction and analytical examination of the individual components:

(a) Financial accounting of food and agricultural enterprises.

<p>(b) The analytical (costing) accounting of food business and agricultural holdings and the costing of food and agricultural products by analysis of all relevant methods / techniques.</p> <p>(3) The basic concepts and objects of all branches of food business and farm accounting.</p> <p>(4) Food business and agricultural accounting methods and systems.</p> <p>(5) The inventory and balance sheet of food and agricultural (and agro-industrial) enterprises.</p> <p>(6) Specialists in food business and agricultural accountancy accounts.</p> <p>(7) Analytical accountancy of food, agricultural, livestock and livestock units: Accounting for farm management. Useful (deliberate) cost discrimination. Costing techniques for agricultural products, with case studies of the costing of various food and agricultural products. The various computational approaches to food and agricultural production costs.</p> <p>7.1 Cost - costing of food and agricultural products: Special analysis with case studies.</p> <p>7.2 Cost - costing of livestock products: Specific analysis of techniques / methods.</p> <p>7.3 Cost - costing of co-products: Methods / techniques.</p> <p>(8) Analysis of efficiency, economy, productivity, etc.</p> <p>(9) International Accounting Standard 41 for Agriculture: Expanding it with practical applications (case studies).</p> <p>(10) Accounting treatment of subsidies and subsidies for food and agricultural enterprises.</p> <p><b>B. Forestry Accounting and Estimation</b></p> <p><b>C. Accounting Law of Agricultural Cooperatives</b></p> <p><b>D. Indicative Issues Included in the School of Food Business and Agricultural Estimation (Valuation)</b></p> <p>The time value of the money</p> <p>General Valuation: Fundamental concepts applied to food and agricultural holdings.</p> <p>Methods of appraising - valuation and calculation of the value of the agricultural exploitation of each category of its assets separately and as a whole.</p> <p>The depreciation of fixed assets of agricultural holdings.</p>
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#### 4. TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b>	Face-to-face	
<i>Face-to-face, Distance learning, etc.</i>		
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	Use of Information and Communication Technologies (ICTs) (e.g. powerpoint) in teaching.	
<i>Use of ICT in teaching, laboratory education, communication with students</i>	Communication with students: through e-mail, department's website and platform e-class.	
	The lectures content of the course for each chapter are uploaded on the internet, in the form of a series of .pdf files, where students can freely download them from the platform e-class.upatras.gr	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>
<i>The manner and methods of teaching are described in detail.</i>	Lectures (3 hours per week x 13 weeks)	39
	Seminars (1 hour per week x 13 weeks)	13
	Final examination (3 hours)	3
	Non-guided study	70
	<b>Total number of hours for the Course (25 hours of work-load per ECTS credit)</b>	<b>125</b>
<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>		

## STUDENT PERFORMANCE EVALUATION

*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.*

Written examination after the end of the semester (100%) including:

- Multiple-choice questions
- Benchmarking theory elements

Grading scale: 1 to 10.

Minimum passing grade: 5.

Examination time: 3 hours.

## 5. ATTACHED BIBLIOGRAPHY

1. Food Business and Agricultural Logistics, Tsoukalas Stavros, Publisher: Stochastis, 2010 (in Greek).
2. Agricultural Logistics and Estimation, Kitsopanidis G.I., 3rd Edition, 2007, Publisher: Ziti Pelagia & Sons (in Greek).
3. Agricultural Accounting: A Practitioner's Guide, Steven M., 2016, Publisher: Bragg, AccountingTools, Inc.
4. Introduction to Agricultural Accounting, Barbara M. Wheeling, 2007, Publisher: Cengage Learning.