

COURSE OUTLINE

(1) GENERAL

SCHOOL	Economic and Management Science		
ACADEMIC UNIT	Department of Economics		
LEVEL OF STUDIES	6		
COURSE CODE	816	SEMESTER	8
COURSE TITLE	ACCOUNTING II		
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	
	4	6 ECTS	
<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	Yes		
COURSE WEBSITE (URL)			

(2) LEARNING OUTCOMES

<p>Learning outcomes</p> <p><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></p> <p><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 course is basically a continuation of Accounting I emphasizing at more special and complex accounting issues. New topics include international accounting standards, accounting for intangible assets, current and long-term liabilities, stockholders' equity, earnings per share, and investments.</p> <p>COURSE OUTCOMES:</p> <p>Demonstrate understanding of concepts underlying the accounting process, the role of accountants, and other accounting topics covered in the class</p> <p>Analyze business transactions using T-accounts and apply appropriate accounting procedures for recording.</p> <p>Communicate accounting information clearly, concisely and accurately.</p> <p>Identify significant differences between Greek Accounting Standards and International accounting standards.</p>

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?

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

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...

Develop business-like attitudes and work habits
 Demonstrate the ability to follow oral and written directions
 Be responsible for regular attendance and punctuality

(3) SYLLABUS

Accounting for and Presentation of Current Assets
 Accounting for and Presentation of Property, Plant and Equipment, and other Noncurrent Assets
 Accounting for and Presentation of Liabilities
 Accounting for and Presentation of Owners' Equity
 International Financial Reporting Standards

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	<i>Face-to-face</i>	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>		
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.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-</i>	Activity	Semester workload
	Lectures	40*3=120
	Fieldwork	30*1=30

<i>directed study according to the principles of the ECTS</i>		
	Course total	150
<p align="center">STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <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>	<p>Exams: Final Exams will be taken at the end of the semester. Exams combine objective questions and problem-solving.</p> <p>In-class assignments: emphasize understanding and application of basic course concepts.</p>	

(5) ATTACHED BIBLIOGRAPHY

<ul style="list-style-type: none"> ○ International Financial Reporting Standards, C. Negkakis, 2014. ○ Financial Accounting, A. Ballas, D. Chevas, 2016.
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