

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	Economic and Management Science		
<b>ACADEMIC UNIT</b>	Department of Economics		
<b>LEVEL OF STUDIES</b>	6		
<b>COURSE CODE</b>	713	<b>SEMESTER</b>	3
<b>COURSE TITLE</b>	ACCOUNTING I		
<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>
		4	7,5 ECTS
<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>	General background		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>			

### (2) LEARNING OUTCOMES

<b>Learning outcomes</b> <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> <i>Consult Appendix A</i> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>
<p>The course is designed to give students a thorough background in the basic accounting procedures used to operate a business. Students will become acquainted with the principles of double entry bookkeeping including the preparation of financial statements for corporate businesses.</p> <p><b>COURSE OUTCOMES:</b>            Demonstrate understanding of concepts underlying the accounting process, the role of accountants, and other accounting topics covered in the class            Analyze business transactions using T-accounts and apply appropriate accounting procedures for recording.            Communicate accounting information clearly, concisely and accurately.            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—Present and Past. Financial Statements and Accounting Concepts/Principles. Fundamental Interpretations Made From Financial Statement Data Generally Accepted Accounting Principles (G.A.A.P). The Bookkeeping Process and Transaction Analysis. Stock taking and balance sheet. The accounts (the dynamics of accounting). Classification of accounts. The Ledger, the Journal, the Trial Balance.

### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<i>Face-to-face</i>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>		
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>

<p><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></p> <p><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></p>	Lectures	52*3=156
	Fieldwork	32*1=32
	Course total	188
<p><b>STUDENT PERFORMANCE EVALUATION</b></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><b>Exams:</b> Final Exams will be taken at the end of the semester. Exams combine objective questions and problem-solving.</p> <p><b>In-class assignments:</b> emphasize understanding and application of basic course concepts.</p>	

## (5) ATTACHED BIBLIOGRAPHY

<ul style="list-style-type: none"> <li>○ Introduction to Accounting, Needles B., Marian P. 2016</li> <li>○ Financial Accounting, A. Ballas, D. Chevas, 2016.</li> </ul>
---