

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	SCHOOL OF BUSINESS		
<b>ACADEMIC UNIT</b>	DEPARTMENT OF TOURISM ECONOMICS AND MANAGEMENT		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	FE0300	<b>SEMESTER</b>	<b>WINTER</b>
<b>COURSE TITLE</b>	FINANCIAL ACCOUNTING		
<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>	
	3	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>	GENERAL BACKGROUND		
<b>PREREQUISITE COURSES:</b>	NO		
<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

<p><b>Learning outcomes</b></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"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p><b>Accounting</b> is widely referred to as the "language of business" as it is the discipline of measuring, communicating and interpreting financial activity. Its key goal is to create accurate financial reports that are useful to managers, regulators, and other stakeholders such as shareholders, creditors, or owners for making resource allocation decisions within companies, organizations, and public agencies. The aim of the courses is to introduce students to the preparation, uses, interpretation and limitations of accounting information presented on balance sheet, cash flow statement, income statement and other accounting statements relating to past events and planned activities. On completion of the course, students should:</p> <ul style="list-style-type: none"> <li>• Develop a thorough understanding of accounting records and how to record transactions in them.</li> <li>• Be able to prepare a set of financial statements for various forms of businesses and</li> </ul>

- non-profit entities.
- Develop an ability to apply accounting concepts, principles and practices.
- Be familiar with the basic tools for analyses of financial statements.

<b>General Competences</b>	
<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>	
<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>Production of new research ideas</i>	<i>Others...</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
- Working in an interdisciplinary environment
- Production of new research ideas
- Project planning and management
- Criticism and self-criticism
- Production of free, creative and inductive thinking

**(3) SYLLABUS**

- Understand the Accounting Framework
- Understand the Accounting Process
- Understand the process of Finalization
- Understand the Financial Statement Analysis
- Understand Depreciation Accounting
- Understand Merchandise Accounting
- Reconciling Cash & Bank balances
- Book-keeping & Accountancy

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Face to face lectures	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Use of ICT in teaching  Communication via eclass and email	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	39

<p>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.</p> <p>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</p>		
	study and analysis of bibliography	21
	Independent study	65
	<b>Course total</b>	<b>125</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p>Description of the evaluation procedure</p> <p>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</p> <p>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</p>	<p>Language of evaluation: Greek</p> <p>Methods of evaluation:</p>	

#### (5) ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Προτεινόμενη Βιβλιογραφία:

1. Bekiaris, M and Ch Tzovas, 2017, Financial Accounting Principles, Publ Propompos (in Greek)
2. Παπαδέας Π., 2017, Χρηματοοικονομική Λογιστική Πληροφόρηση: Βασική Θεωρία και Χρήση με Ανανέωση του ΕΓΛΣ για τη σύνταξη Χρηματοοικονομικών Καταστάσεων, Διαθέτης (Εκδότης) Δανάη Παν. Παπαδέα