

COURSE OUTLINE

(1) GENERAL

SCHOOL	Business		
ACADEMIC UNIT	Department of Business Administration		
LEVEL OF STUDIES	Postgraduate (executive MBA)		
COURSE CODE	KOP5	SEMESTER	Fall
COURSE TITLE	Financial Accounting		
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
		3	5
<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>	Specialized general knowledge		
PREREQUISITE COURSES:	NO		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	GREEK		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	https://aegeanmoodle.aegean.gr/course/view.php?id=1256		

(2) LEARNING OUTCOMES

Learning outcomes <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> • <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>

The main purpose of Accounting is to create accurate financial reports that are useful to managers, regulators, and other stakeholders (inside and outside) of the company in order to be able to make rational decisions in relation to the company. Accounting plays a vital role as an information system for monitoring, problem solving and decision-making. However, the first step is to generate and present information in a manner that is useful. In recognition of this, this course focus on the record-keeping and financial statement preparation process. The aim of the courses is to introduce students to the conceptual framework, general principles, rules and methods of Accounting, as well as the acquisition of appropriate knowledge for the understanding and preparation of company's financial statements. In addition, special emphasis is placed on the concept of accounting standardization which contributes to comparability, a particularly important characteristic of accounting information.

On completion of the course, students will be able to:

- Understand the concepts of accounting information and its usefulness from the various stakeholder groups
- Describe the objectives of accounting in an economic context.
- Develop a thorough understanding of accounting records.
- Distinguish the basic financial statements of companies, their content and usefulness.
- Understand basic rules of accounts, perform accounting entries.
- Develop an ability to apply accounting concepts, principles and practices.
- Be familiar with the basic tools for analyses of financial statements.
- Combine the above to produce/expand the accounting knowledge.

The level at which the expected learning outcomes are reported corresponds to level 6.

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

Project planning and management

Respect for difference and multiculturalism

Adapting to new situations

Respect for the natural environment

Decision-making

Showing social, professional and ethical responsibility and sensitivity to gender issues

Working independently

Criticism and self-criticism

Team work

Production of free, creative and inductive thinking

Working in an international environment

.....

Working in an interdisciplinary environment

Others...

Production of new research ideas

- 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

1. Introduction to Accounting, definitions, purposes
2. Accounting information, interested parties
3. Accounting standards - comparability
4. General accounting principles
5. Preparation of financial statements
6. Balance Sheet - Form, content, items
7. The assets of the company
8. The liabilities of the company
9. The equity of the company
10. Accounting Equation and accounting entries
11. Income - Expenses of the company
12. Financial Statement Analysis
13. Depreciation Accounting

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face lectures and distance learning	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	✓ Use of Information and Communication Technology in teaching (powerpoint presentations, zoom) ✓ Communication with students via moodle platform and email. ✓ Slides and course material on the moodle platform.	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>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-directed study according to the principles of the ECTS</i>	Activity	Semester workload
	Lectures	30
	Study and analysis of bibliography	30
	Independent study	65
	Course total	125

STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <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> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Language of evaluation: Greek Methods of evaluation: Written exams (exams include essay development questions as well as exercises.) (Oral examination for SLD)
--	--

(5) ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

1. Vassiliou D., & N. Iriotis, 2019, Principles of Financial Accounting, Rosili Publications (in Greek)
2. Bekiaris, M. & Ch. Tzovas, 2017, Principles of Financial Accounting, Promobos Publications (in Greek)
3. Bala, A. 2022. Accounting, Financial Reporting, Benou Publications (in Greek)
4. Pratt., J., 2009, Financial Accounting in an Economic Context, 9th edition, John Wiley & Sons, Inc.

- Related academic journals:

- Accounting Review
- Accounting, Organizations and Society
- Journal of Accounting Research
- Contemporary Accounting Research
- Accounting Forum
- Accounting Horizons
- Accounting, Auditing and Accountability Journal
- Critical Perspectives on Accounting
- Accounting Research Journal
- Journal of Accounting and Organizational Change
- Journal of Public Budgeting, Accounting and Financial Management
- International Journal of Critical Accounting