

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	APPLIED ECONOMIC AND SOCIAL SCIENCES		
<b>ACADEMIC UNIT</b>	AGRIBUSINESS AND SUPPLY CHAIN MANAGEMENT		
<b>LEVEL OF STUDIES</b>	<i>Undergraduate</i>		
<b>COURSE CODE</b>	<b>5307</b>	<b>SEMESTER</b>	Xst
<b>COURSE TITLE</b>	Accounting		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		4	5
<b>COURSE TYPE</b>	In-Depth Analysis		
<b>PREREQUISITE COURSES</b>	NO		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS</b>	Greek		
<b>IS THE COURSE OFFERED for ERASMUS STUDENTS?</b>	YES (in English)		
<b>COURSE WEBSITE (URL)</b>	<a href="https://oeclass.aua.gr/eclass/">https://oeclass.aua.gr/eclass/</a>		

### 2. LEARNING OUTCOMES

<b>Learning Outcomes</b>
<p>The aim of the course is:</p> <p>This is the first/introductory course of the Department of Agribusiness and Supply Chain Management in Accounting for Agricultural and Rural Business focusing on Financial Accounting Principles in the context of the International Financial Reporting Standards (IFRS). The aim of the course is to provide students with the necessary theoretical knowledge and techniques used internationally in financial accounting and reporting.</p> <p><b>Upon successful completion of the course, the student will be able to:</b></p> <ul style="list-style-type: none"> <li>- Understand the principles of financial accounting, the financial cycle, recording of transactions and reporting in the: Statement of Financial Position; Statement of Comprehensive Income; Statement of Changes in Equity.</li> <li>- Analyse the requirements of a particular accounting issue and apply the knowledge offered in practice.</li> <li>- Know and comprehend basic terms such as Journal, Journal entries, T-accounts etc</li> <li>- Know and comprehend the appropriate terminology in Financial Accounting as well as the relevant modern reporting approaches.</li> <li>- Make necessary Journal entries, Adjusting entries and prepare the relevant financial statements</li> </ul>
<b>General Competences</b>
<p>Adapting to new situations</p> <p>Decision-making</p> <p>Working independently</p>

Teamwork

Working in an international environment

Working in an interdisciplinary environment

Production of new research ideas Teamwork

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

### 3. SYLLABUS

1. Introduction in General Accounting
2. General Accounting Principles
3. Financial Statements, Balance Sheet (Financial Position)
4. Financial Statements, Income Statement
5. Owner's Equity Statement
6. T- Accounts
7. Journal
8. Business transactions
9. Journal Entries
10. Trial Balance
11. Accounting Errors
12. Adjusting Entries

A combination of teaching and learning methods will be used, aiming at the active participation of the students and the practical application of the thematic units under examination; there will also be lectures using audiovisual media, discussions, and analyses of case studies on real business issues, experiential (group) activities, as well as projections of relevant videos. The students will also undertake an individual or group project. Furthermore, articles, audiovisual lecture materials, web links/addresses, useful information, case studies and exercises for further practice are posted in digital form on the AUA Open e-Class platform.

### 4. TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b>	Face -to-face, Distance learning
<b>USE OF INFORMATION and COMMUNICATIONS TECHNOLOGY</b>	<ul style="list-style-type: none"><li>• Support of the learning process through the University's AUA Open eClass platform (integrated e-Course Management System)</li><li>• Support of lectures using presentation software</li><li>• Use of audiovisual material</li></ul>

	<ul style="list-style-type: none"> <li>• Use of web applications</li> </ul> <p><b>Communication with students:</b> face to face at office hours, email, eclass platform</p>														
<b>TEACHING METHODS</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures (direct)</td> <td style="text-align: center;">52</td> </tr> <tr> <td><i>Writing paper/ papers</i></td> <td style="text-align: center;">31</td> </tr> <tr> <td><i>Independent Study</i></td> <td style="text-align: center;">40</td> </tr> <tr> <td><i>Advisory support</i></td> <td style="text-align: center;">0,5</td> </tr> <tr> <td><i>Exams</i></td> <td style="text-align: center;"><b>2</b></td> </tr> <tr> <td><i>Course Total (Approximately 25 hours of workload per credit unit 125.5)</i></td> <td style="text-align: center;"><b>125,5 h</b></td> </tr> </tbody> </table>	<i>Activity</i>	<i>Workload</i>	Lectures (direct)	52	<i>Writing paper/ papers</i>	31	<i>Independent Study</i>	40	<i>Advisory support</i>	0,5	<i>Exams</i>	<b>2</b>	<i>Course Total (Approximately 25 hours of workload per credit unit 125.5)</i>	<b>125,5 h</b>
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<b>STUDENT PERFORMANCE EVALUATION</b>	<p>The evaluation process is in the language that the course is taught (Greek or English) and consists of:</p> <ol style="list-style-type: none"> <li>i. Compulsory written final examination at the end of the semester (weighting factor <b>70%</b> at least) which may includes: <ul style="list-style-type: none"> <li>• Multiple choice questionnaires</li> <li>• Open-ended questions</li> <li>• Problem solving</li> <li>• Oral examination</li> </ul> <p><b>Evaluation criteria:</b> correctness, completeness, clarity</p> </li> <li>ii. Optional written exam or essay during the semester (weighting factor 30%) which may includes: <ul style="list-style-type: none"> <li>• Multiple choice questionnaires</li> <li>• Open-ended questions</li> <li>• Problem solving</li> <li>• Essay/report</li> <li>• Oral examination</li> </ul> <p><b>Evaluation criteria:</b> correctness, completeness, clarity</p> </li> </ol> <p><b>Special learning difficulties:</b></p> <p>Students with <b>special learning difficulties</b> in writing and reading (as they are certified and characterized by a competent body) are examined based on the procedure provided by the Department.</p> <p><b>Specifically-Defined Criteria:</b></p> <p>The evaluation criteria are made known during the first lesson and are clearly stated on the course website and the AUA Open e-class platform. The answers to the exam questions are posted on the AUA Open e-Class</p>														

platform after the exam. The students are allowed to see their exam paper after its grading (during the announced office hours) and receive explanations about the grade they received.

## 5. ATTACHED BIBLIOGRAPHY

### ***Suggested Bibliography in Greek Language:***

- Βασιλείου, Δ., Ηρειώτης, Ν., Μπάλιος Δ. 2019. Αρχές Χρηματοοικονομικής Λογιστικής – Χρηματοοικονομική Ανάλυση και Λήψη Αποφάσεων. Εκδόσεις: Rosili
- Needles, B., Powers, M. and Crosson, S. 2016. Εισαγωγή στη Λογιστική. (επιμ.) Εκδόσεις: Πασχαλίδης
- Νεγκάκης, Χ., 2015, Λογιστική Εταιριών σύμφωνα με τα Ελληνικά και Διεθνή Λογιστικά πρότυπα Εκδόσεις: Αειφόρος Λογιστική.
- Μπάλας, Α., Χέβας, Δ. 2016. Χρηματοοικονομική Λογιστική, Εκδόσεις: Μπένος.
- Τσουκαλας, Σ. 2010. Λογιστική Επιχειρήσεων Τροφίμων, Σ. Εκδόσεις Στοχαστής, Αθήνα.

### ***Suggested Bibliography in English Language:***

- Atrill, P. and McLaney E. 2017. Accounting and Finance for Non-Specialists. 10e. Pearson.
- Needles B. and Powers M. 2013. Principles of Financial Accounting; International Edition. 12e. CENGAGE Learning
- Harrison, Horngren, Thomas & Suwardy. 2014. Financial Accounting - International Financial Reporting Standards. 9e. Pearson Education.
- Wegandt, J. J., Kimmel D. P. and Kieso. E. D. 2016. Financial Accounting. IFRS edition. 3e. Wiley

### **Related academic Journals:**

- Accounting Organizations & Society (Rank: Association of Business Schools Journal List 4\*)
- Journal of Accounting & Economics (Rank: Association of Business Schools Journal List 4\*)
- Journal of Accounting Research (Rank: Association of Business Schools Journal List 4\*)
- The Accounting Review (Rank: Association of Business Schools Journal List 4\*)
- Contemporary Accounting Research (Rank: Association of Business Schools Journal List 4)
- Review of Accounting Studies (Rank: Association of Business Schools Journal List 4)
- Abacus (Rank: Association of Business Schools Journal List 3)
- Accounting, Auditing & Accountability Journal (Rank: Association of Business Schools Journal List 3)
- Accounting & Business Research (Rank: Association of Business Schools Journal List 3)
- Accounting Horizons (Rank: Association of Business Schools Journal List 3)
- Accounting Forum (Rank: Association of Business Schools Journal List 3)
- British Accounting Review (Rank: Association of Business Schools Journal List 3)
- Critical Perspectives on Accounting (Rank: Association of Business Schools Journal List 3)
- European Accounting Review (Rank: Association of Business Schools Journal List 3)
- International Journal of Accounting (Rank: Association of Business Schools Journal List 3)
- Journal of Business Ethics (Rank: Association of Business Schools Journal List 3)

- Journal of Business Finance & Accounting (Rank: Association of Business Schools Journal List 3)
- Management Accounting Research (Rank: Association of Business Schools Journal List)
- Public Money & Management (Rank: Association of Business Schools Journal List 2)

***Instructor's Notes***