

COURSE OUTLINE

1. GENERAL

SCHOOL	APPLIED ECONOMIC AND SOCIAL SCIENCES		
ACADEMIC UNIT	AGRIBUSINESS AND SUPPLY CHAIN MANAGEMENT		
LEVEL OF STUDIES	<i>Undergraduate</i>		
COURSE CODE	5407	SEMESTER	4th
COURSE TITLE	SPECIAL ISSUES IN ACCOUNTING		
INDEPENDENT TEACHING ACTIVITIES	WEEKLY TEACHING HOURS	CREDITS	
	Lectures	4	5
COURSE TYPE	In-Depth Analysis		
PREREQUISITE COURSES	NO		
LANGUAGE OF INSTRUCTION and EXAMINATIONS	Greek		
IS THE COURSE OFFERED for ERASMUS STUDENTS?	YES (in English)		
COURSE WEBSITE (URL)	https://oeclass.aua.gr/eclass/courses/4928/		

2. LEARNING OUTCOMES

Learning Outcomes
<p>The aim of the course is:</p> <p>The course is a continuation of Accounting I and expand the material of Financial Accounting by examining additional elements of the financial statements within the framework of International Financial Reporting Standards (IFRS).</p> <p>The aim is to continue the delivery to the student of the necessary knowledge and technical principles of financial accounting (within the IFRS), as well as the creation of the foundations for understanding the principles of Accounting Costs, Agricultural Investment Evaluation, Accounting and International Financing Reporting Standards and Financial Analysis of Agricultural Enterprises, both in theory and practice. The aim is also the understanding by the students of the Greek General Accounting Plan</p>

in order to lay the foundations for the use of Computerized Accounting Applications in the future.

Upon successful completion of the course, the student will be able to:

Analyzes the requirements of a problem and applies the theoretical knowledge gained in practice.

- Knows the appropriate scientific terminology of Financial Accounting and Financial Analysis, as well as the relevant modern scientific methods and approaches.
- Offers the appropriate solutions through the use of the most modern methods of Financial Accounting.
- Makes the necessary accounting entries at all stages of the accounting circuit.
- Makes the necessary accounting entries to determine the operating and Net Income

Understands how to prepare financial statements

- Understands how accounting assets, receivables and liabilities are accounted for
- Understands the meaning of depreciation and Amortization, their different types of calculations in accordance with International Accounting Standards and the accounting treatment of their recording
- Understands the meaning of inventories, their different types of valuation in accordance with International Accounting Standards as well as the accounting treatment of their recording
- Understands the concepts of the accounts of the Hellenic General Accounting Plan (EGLS)

General Competences

Adapting to new situations

Decision-making

Working independently

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. Repetition in the Financial Statements

2. Greek General Accounting Plan

3. Current liabilities (Accounts Receivable)

4. Long-Term Liabilities (Accounts Payable)

5. Assets Management - Impairment of assets

6. Concept of Depreciation - Methods of calculation and accounting

7. Concept of inventory - Inventory valuation methods -FIFO, LIFO

8. Inventory Valuation Methods - WAC, Successive Balance Method

9. Continuous and Periodic inventory system – Their Impact on financial statements

10. Entries of Determining the Operating Income

11. Entries of Determining the Net Income

12. Final Trial Balance and preparation of creating financial statements

13. Closing of the Accounting books

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

DELIVERY	Face -to-face, Distance learning															
USE OF INFORMATION and COMMUNICATIONS TECHNOLOGY	<ul style="list-style-type: none"> • Support of the learning process through the University's AUA Open eClass platform (integrated e-Course Management System) • Support of lectures using presentation software • Use of audiovisual material • Use of web applications <p>Communication with students: face to face at office hours, email, eclass platform</p>															
TEACHING METHODS	<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;">2</td> </tr> <tr> <td><i>Course Total (Approximately 25 hours of workload per credit unit 125.5)</i></td> <td style="text-align: center;">125,5 h</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>	2	<i>Course Total (Approximately 25 hours of workload per credit unit 125.5)</i>	125,5 h
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STUDENT PERFORMANCE EVALUATION	The evaluation process is in the language that the course is taught (Greek or English) and consists of:															

	<p>i. Compulsory written final examination at the end of the semester (weighting factor 70% at least) which may includes:</p> <ul style="list-style-type: none">• Multiple choice questionnaires• Open-ended questions• Problem solving• Oral examination <p>Evaluation criteria: correctness, completeness, clarity</p> <p>ii. Optional written exam or essay during the semester (weighting factor 30%) which may includes:</p> <ul style="list-style-type: none">• Multiple choice questionnaires• Open-ended questions• Problem solving• Essay/report• Oral examination <p>Evaluation criteria: correctness, completeness, clarity</p> <p>Special learning difficulties:</p> <p>Students with special learning difficulties 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>Specifically-Defined Criteria:</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 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.</p>
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5. ATTACHED BIBLIOGRAPHY

Suggested Bibliography in Greek Language:

- Κόντος Γ.,- «Χρηματοοικονομική Λογιστική», 2021, Εκδόσεις Διπλογραφία
- Horngren's «Χρηματοοικονομική Λογιστική», 2017, Miller-Nobles, T. Mattison B. and Matsumura, Εκδόσεις Πασχαλίδη
- Αρχές Χρηματοοικονομικής Λογιστικής-Ανάλυση και Λήψη Αποφάσεων, Βασιλείου Δ., Ηρειώτης Ν., Μπάλιος Δ., Εκδόσεις Rosili

Suggested Bibliography in English Language:

Related academic Journals:

- Contemporary Accounting Research
- International Journal of Accounting
- Journal of Accounting and Economics
- Journal of Accounting Research
- Review of Accounting Studies
- The Journal of Cost Accounting Research

Instructor's Notes