

## 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>	5907	<b>SEMESTER</b>	9th
<b>COURSE TITLE</b>	INTERNATIONAL FINANCING REPORTING STANDARDS AND INTERNATIONAL ACCOUNTING		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		2	5
Lab		2	
<b>COURSE TYPE</b>	Special Background		
<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

#### Learning Outcomes

The aim of the course is to introduce students to international accounting standardization and the international accounting environment. International Accounting Standards are the modern approach to accounting, which creates a new framework and new requirements for businesses and professionals.

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

- know the 'Conceptual Framework' adopted by the International Financial Reporting Standards Board and how new accounting standards are adopted
- deepen into accounting methodologies and accounting practices adopted in accordance with International Financial Reporting Standards
- know and understand key differences in the structure, presentation and valuation of accounts between the Financial Statements prepared in accordance with International Financial Reporting Standards and other financial statements
- analyse and understand the impact on accounting information from the use of alternative accounting practices and methodologies applied in accordance with International Financial Reporting Standards in relation to other accounting frameworks

#### 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. Introduction to basic concepts
2. Origins of International Accounting
3. The evolution of international accounting and its transnational classifications
4. Multinational Business Accounting
5. The accounting framework of the European Union
6. International taxation
7. International Accounting Standards (part A)
8. International Accounting Standards (part B)
9. Standardization of Financial Statements
10. Balance Sheet
11. Statement of Changes in Equity and Statement of Cash Flows
12. Consolidation of Financial Statements
13. Case studies

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>	• Support of the learning process through the University's AUA Open eClass platform (integrated e-

	<p>Course Management System)</p> <ul style="list-style-type: none"> <li>• Support of lectures using presentation software</li> <li>• Use of audiovisual material</li> <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;">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;"><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>	2	<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> The evaluation criteria are made known during the first</p>														

	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.
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## 5. ATTACHED BIBLIOGRAPHY

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

- Δημητράς, Α. (2016). *Διεθνή Λογιστικά Πρότυπα*. Ελληνικά Ακαδημαϊκά Ηλεκτρονικά Συγγράμματα και Βοηθήματα - Αποθετήριο Κάλλιπος.
- Καρτάλης, Ν. (2019). *Διεθνή Λογιστικά Πρότυπα (θεωρία και πράξη)*. Ερευνητικές Μελέτες και Επιστημονικές Υπηρεσίες Αστική Μη Κερδοσκοπική Εταιρεία
- Μπατσινίλας, Ε. & Πατατούκας Κ. (2015). *Σύγχρονη Λογιστική σύμφωνα με τα Ελληνικά Λογιστικά Πρότυπα και με αναφορά κατά θέμα στα Διεθνή Λογιστικά Πρότυπα*. Αθήνα: Σταμούλης.

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

#### **Related academic Journals:**

- International Journal of Accounting
- International Journal of Accounting Information Systems
- Journal of International Accounting, Auditing and Taxation
- Journal of International Accounting Research

### ***Instructor's Notes***