**SYLLABUS**

1. **General**

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| **College** | College of Applied Economic and Social Sciences |
| **Department** | Regional and Economic Development |
| **Level of Studies** | Undergraduate |
| **Couse Code** | 6319 | **Semester** | 3rd  |
| **Course Title** | Accounting I |
| **Faculty Name** | Dr. Sotirios Trigkas |
| **Office Hours** | Friday 17:00 -21:00 |
| **email** | Sotirios.Trigkas@aua.gr |
| **INDEPENDENT TEACHING ACTIVITIES** **Where credit is awarded for discrete parts of the course e.g. lectures, laboratory exercises, etc. If credit is awarded for the whole course, indicate the weekly teaching hours and the total number of credits** | **WEEKLY CONTACT HOURS** | **ECTS** |
|  | 4 | 5 |
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| **COURSE TYPE****Background, General Knowledge, Scientific Area, Skills Development** | Scientific Area |
| **Prerequisites** | Knowledge of Mathematics, High School level |
| **Language of instruction and examinations** | Greek |
| **Course Offered to Erasmus Students** | No |
| **Course Webpage** | https://oeclass.aua.gr/eclass |

1. **COURSE LEARNING OUTCOMES**

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| **Learning Outcomes** |
| * *The learning outcomes of the course describe the specific knowledge, skills and competences of an appropriate level that students will acquire after successful completion of the course.*
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| Upon successful completion of the course, the student will be able to:* identify the sources and functions of accounting information
* apply accounting reporting principles and tools
* develop skills in identifying and correctly representing accounting events
* assess the key challenges associated with the management of accounting
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| ***General skills*** |
| *Taking into account the general competences that the graduate should have acquired (as listed in the Diploma Supplement and listed below), which one(s) does the course aim at?* |
| *Search, analysis and synthesis of data and information, including the use of the necessary technologies* *Adaptation to new situations* *Decision-making* *Autonomous work* *Group work* *Working in an international environment* *Working in an interdisciplinary environment* *Generating new research ideas* | *Project planning and management* *Respect for diversity and multiculturalism* *Respect for the natural environment* *Demonstrating social, professional and ethical responsibility and gender sensitivity* *Exercise of criticism and self-criticism* *Promotion of free, creative and deductive thinking* |
| * Search, analysis and synthesis of data and information, using the necessary technologies
* Adaptation to new situations
* Decision making
* Autonomous work
* Teamwork
* Work in an international environment
* Exercise criticism and self-criticism
* Promotion of free, creative and inductive thinking
* Work in an interdisciplinary environment
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1. **COURSE CONTENT**

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| The basic modules of the course are : * Concept of economic unit
* The circuit and organization of production
* Types of enterprises
* Organization of enterprises
* Introduction to Accounting
* Accounting Principles - Accounting Standards
* The double-entry system
* Accounting books - Calendar – Ledger Accounts
* Accounting Circuit
* End-of-year accounting operations
* Assets - Liabilities - Net position of an enterprise
* Financial statements - Balance sheet - Profit and Loss account - Distribution
* Financial indicators of enterprises
* Liquidity - Productivity - Profitability - Profitability of undertakings
* Basics of economic mathematics - Interest rates - Rants - Present Value
* Performance Factor
* Forms of markets in business economics
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1. **TEACHING AND LEARNING METHODS - ASSESSMENT**

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| **METHOD OF DELIVERY****Face-to-face, Distance learning, etc.** | Face-to-face Lectures and meetings with students  |
| **USE OF TECHNOLOGY, INFORMATION AND COMMUNICATION***Use of ICT in teaching, laboratory training, communication with students* | Computer and interactive whiteboard will be used in the teaching. Communication with students will be on a personal level, also using e-mail and direct telecommunication (e.g. skype) |
| **ORGANISATION OF TEACHING***The way and methods of teaching are described in detail.**Lectures, Seminars, Laboratory Exercise, Field Exercise, Study & Analysis of Literature, Tutorials, Practical (Placement), Clinical Exercise, Artistic Workshop, Interactive teaching, Educational visits, Study visits, Project work, Writing of work / assignments, Artistic creation, etc.**The student's study hours for each learning activity as well as the hours of unguided study are indicated so that the total workload at semester level corresponds to the ECTS standards.* |

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| ***Activity*** | ***Workload*** |
| Lectures | 52 hours |
| Study of course material (material taught) | 37 hours |
| Exercises and practice of in economic applications | 23 hours |
| Self-study  | 13 hours |
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| Course Total | 125 hours |

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| **STUDENT ASSESSMENT** *Description of the evaluation process**Language of Assessment, Assessment Methods, Formative or Inferential, Multiple Choice Test, Short Answer Questions, Test Development Questions, Problem Solving, Written Work, Report, Oral Examination, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of a Patient, Artistic Interpretation, Other**Explicitly identified assessment criteria are stated and if and where they are accessible to students.* | Written exams at the end of the course and optional progress exams during the semester.The performance of students is evaluated on the basis of the following:Written final examination: 60%Semester assignment: 40%.Successful completion of the course requires both the submission of the assignment and participation in the examination.The assessment is in Greek. Written assignments are also accepted in English. |

1. **BIBLIOGRAPHY**

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| **Main Textbooks (all in Greek):*** Vassiliou, D., Ireiotis, N., Balios D. 2019. Principles of Financial Accounting - Financial Analysis and Decision Making. Publications: Rosili
* Liapis K, 2011 Business Finance & Accounting 2nd edition,
* Liapis K., Filos I. 2018 Accounting & Business Finance,
* Filos I., Apostolou A., International Accounting Standards: Theoretical Approach and Conversion Applications,
* Needles, B., Powers, M. and Crosson, S. 2016. Introduction at Accounting. (ed.)
* Veneers G. , Zisis B. , Lois P. , Sword X. , Sorros I. , Tzelepis D. Nicosia, Cyprus: Broken Hill, Athens : Publications Paschalidis .
* Tsoukalas, S. 2010. Agricultural Accounting. STOCHASTIS Publications.
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