

COURSE OUTLINE

1. GENERAL

SCHOOL	Faculty of Social, Political and Economic Sciences		
DEPARTMENT	ECONOMICS		
LEVEL OF STUDY	Undergraduate		
COURSE UNIT CODE	NK24	SEMESTER OF STUDY	2nd
COURSE TITLE	ACCOUNTING II		
COURSEWORK BREAKDOWN		TEACHING WEEKLY HOURS	ECTS Credits
Lectures and Skills Practice		4	6
COURSE UNIT TYPE	Scientific Field		
PREREQUISITES :	NO		
LANGUAGE OF INSTRUCTION/EXAMS:	GREEK		
COURSE DELIVERED TO ERASMUS STUDENTS	YES		
MODULE WEB PAGE (URL)			

2. LEARNING OUTCOMES

Learning Outcomes
In this course the discussion focuses on the examination advanced accounting issues. The study of these topics is based on the policies framework of the IFRS and the new Hellenic Accounting Standards. Moreover a significant part of this course attempts to provide the differences between IFRS and the new Hellenic Accounting Standards.
General Skills
<i>With the constant monitoring and examination students are expected to understand the accounting science not only theoretically but also practically since during the lesson taught too many examples of the application of theory. During the lectures made reports for the accounting of all kinds of companies and references for international accounting standards in accordance with Greek and international literature</i>

3. COURSE CONTENTS

1. ΛΟΓΙΣΤΙΚΗ ΤΩΝ ΑΠΟΘΕΜΑΤΩΝ INVENTORIES ACCOUNTING
1.1 Basic concepts
1.2 Perpetual inventory system
1.3 Periodic inventory system
1.4 Inventories evaluation
1.5 Accounting handling of inventories fair value according to IFRS and HAS(Hellenic Accounting Standards)

2. NON CURRENT ASSETS (FIXED ASSETS)

2.1 Fixed assets categories

2.2 The concept of Depreciation – Depreciation methods

2.3 Accounting handling of Fixed assets fair value, according to IFRS and HAS(Hellenic Accounting Standards)

3. RECEIVABLES

4. INVESTMENTS – CASH ITEMS AND CASH EQUIVALENT

5. GOODWILL

6. OWNERS' EQUITY

7. LIABILITIES

7.1 Long term liabilities

7.2 Current liabilities

8 PROVISIONS

9. DEFERED TAXES (IFRS – HAS)

10. STATEMENT OF OWNERS' EQUITY

11. CASH FLOW STATEMENT

12. ACCOUNTS EXCHANGE

4. TEACHING METHODS - ASSESSMENT

MODE OF DELIVERY	Teaching	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY	https://www.dropbox.com/sh/uio7hgaqen1d0l3/AAAde1k6-9O70LsinsIuRCOoa?dl=0	
TEACHING METHODS	<i>Method description</i>	<i>Semester Workload</i>
	Lectures	100
	study	50
	<i>Total</i>	<i>150</i>
ASSESSMENT METHODS	Written final exam that includes:-Theory and Exercises Language: GREEK	

5. RESOURCES

- Recommended Book Resources:

Agelopoulos E., Georgopoulos, A., Dokas, I (2018) “Advanced Financial Accounting”. An approach based on IAS –IFRS and HAS. First Edition, Benos (in Greek)

Vasiliou, D., Eriotis, N., Balios, D (2016) «Advanced Financial Accounting» . First Edition, Rosili. (in Greek)

- Recommended Article/Paper Resources: