

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	SOCIAL POLITICAL AND ECONOMIC SCIENCES		
<b>DEPARTMENT</b>	ECONOMICS		
<b>LEVEL OF STUDIES</b>	BACHELOR		
<b>COURSE CODE</b>	NK 14	<b>SEMESTER</b>	1
<b>COURSE TITLE</b>	ACCOUNTING I		
<b>TEACHING ACTIVITIES</b> <i>If the ECTS Credits are distributed in distinct parts of the course e.g. lectures, labs etc. If the ECTS Credits are awarded to the whole course, then please indicate the teaching hours per week and the corresponding ECTS Credits.</i>	<b>TEACHING HOURS PER WEEK</b>	<b>ECTS CREDITS</b>	
	4	6	
<i>Please, add lines if necessary. Teaching methods and organization of the course are described in section 4.</i>			
<b>COURSE TYPE</b> <i>Background, General Knowledge, Scientific Area, Skill Development</i>	General Background		
<b>PREREQUISITES:</b>			
<b>TEACHING &amp; EXAMINATION LANGUAGE:</b>	HELLENIC		
<b>COURSE OFFERED TO ERASMUS STUDENTS:</b>	YES		
<b>COURSE URL:</b>			

### 2. LEARNING OUTCOMES

#### Learning Outcomes

*Please describe the learning outcomes of the course: Knowledge, skills and abilities acquired after the successful completion of the course.*

**Accounting I** attempts an introduction to the fundamental theoretical background of accounting. In essence, this course focuses on the presentation and understanding of the role of accounting information in the decision-making process. Emphasis is given to the nature of this information and the financial reporting process. More specifically, the discussion provides issues such as the establishment of financial statements, their context and criteria for the grouping of the economic figures, accounting principles, the Journal and the recording of the accounting facts, the Ledger, and analytical presentation of the stage of the accounting cycle. Furthermore, the course aims to develop critical thinking and capacity enhancement regarding accounting issues.

This course provides essential knowledge for students in the field of economics and, in combination with the other accounting courses, offers an integrated background for graduates who desire to continue their studies in the science of accounting and finance.

#### General Skills

*Name the desirable general skills upon successful completion of the module*

*Search, analysis and synthesis of data and information,  
ICT Use*

*Adaptation to new situations*

*Project design and management  
Equity and Inclusion*

*Respect for the natural environment*

*Decision making*

*Autonomous work*

*Teamwork*

*Working in an international environment*

*Working in an interdisciplinary environment*

*Production of new research ideas*

*Sustainability*

*Demonstration of social, professional and moral responsibility and sensitivity to gender issues*

*Critical thinking*

*Promoting free, creative and inductive reasoning*

**Upon successful completion of this course, the student will acquire the following:**

- Consistent and comprehensive knowledge of economics regarding accounting.
- Ability to use economic reasoning to formulate and evaluate financial management accounting advice.
- Ability to articulate critical features and shortcomings in a model.
- Ability to simplify complex systems' essential characteristics, leading to more effective problem-solving and decision-making.
- Ability to effectively organize, present, and manage accounting data
- Ability to effectively implement economic methods in the study of management accounting areas
- Ability to effectively communicate and explain economic arguments about accounting to people with knowledge of the subject and non-specialists.
- Ability for critical thinking regarding accounting issues
- Ability to optimize and research a particular issue in accounting.
- Ability to work individually and contribute to team effectiveness with only general supervision.

### 3. COURSE CONTENT

1. Fundamental accounting concepts. Generally Accepted Accounting Principles. Theoretical Framework.
2. Types of entities
3. Basic financial statements (Balance Sheet and Income Statement)
4. The concept of account and it's distinctions
5. Basic accounting books – Accounting Cycle.
6. Accounting procedures during the fiscal year
7. Balance Trials
8. Accounting procedures at the end of the fiscal year
9. Accounting treatment of errors
10. Exercises giving emphasis in the stages of Accounting Cycle.

### 5. LEARNING & TEACHING METHODS - EVALUATION

<b>TEACHING METHOD</b> <i>Face to face, Distance learning, etc.</i>	<i>Face-to-face</i>
<b>USE OF INFORMATION &amp; COMMUNICATIONS TECHNOLOGY (ICT)</b>	intokas@econ.duth.gr

<i>Use of ICT in Teaching, in Laboratory Education, in Communication with students</i>															
<p><b>TEACHING ORGANIZATION</b></p> <p><i>The ways and methods of teaching are described in detail.</i></p> <p><i>Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliographic research &amp; analysis, Tutoring, Internship (Placement), Clinical Exercise, Art Workshop, Interactive learning, Study visits, Study / creation, project, creation, project. Etc.</i></p> <p><i>The supervised and unsupervised workload per activity is indicated here, so that total workload per semester complies to ECTS standards.</i></p>	<table border="1"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Workload/semester</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">52 hours</td> </tr> <tr> <td>Study</td> <td style="text-align: center;">98 hours</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td><b>Course total</b></td> <td style="text-align: center;"><b>150</b></td> </tr> </tbody> </table>	<i>Activity</i>	<i>Workload/semester</i>	Lectures	52 hours	Study	98 hours							<b>Course total</b>	<b>150</b>
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<p><b>STUDENT EVALUATION</b></p> <p><i>Description of the evaluation process</i></p> <p><i>Assessment Language, Assessment Methods, Formative or Concluding, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Essay / Report, Oral Exam, Presentation in audience, Laboratory Report, Clinical examination of a patient, Artistic interpretation, Other/Others</i></p> <p><i>Please indicate all relevant information about the course assessment and how students are informed</i></p>	<p>Written examination (100%):</p> <ul style="list-style-type: none"> <li>- Short- answer questions and multiple choice questionnaires (30%)</li> <li>- problem solving (70%)</li> </ul>														

## 6. SUGGESTED BIBLIOGRAPHY

1. «Financial Accounting: The basis in the making decision process” Williams J., Haka S., Bettner M., Carcello J., Dokas, I. 1<sup>n</sup> Greek edition, Papazisis 2021. (In Greek)
2. “Fundamental financial Accounting” Bekiaris, M., Tzovas, C . Propobos editions 2017 (In Greek).