

## 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 24	<b>SEMESTER</b>	2
<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

<b>Learning Outcomes</b> <i>Please describe the learning outcomes of the course: Knowledge, skills and abilities acquired after the successful completion of the course.</i>																		
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.																		
<b>General Skills</b> <i>Name the desirable general skills upon successful completion of the module</i>																		
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<b>Upon successful completion of this course, the student will acquire the following:</b>																		
<ul style="list-style-type: none"> <li>• Ability to use economic reasoning to formulate and evaluate financial management accounting advice.</li> <li>• Ability to articulate critical features and shortcomings in a model.</li> </ul>																		

- 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. 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

Accounting handling of short-term 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. STATEMENT OF OWNERS' EQUITY

**10. CASH FLOW STATEMENT**

**11. ACCOUNTS EXCHANGE**

**5. LEARNING & TEACHING METHODS - EVALUATION**

<p><b>TEACHING METHOD</b> <i>Face to face, Distance learning, etc.</i></p>	<p><i>Face-to-face</i></p>													
<p><b>USE OF INFORMATION &amp; COMMUNICATIONS TECHNOLOGY (ICT)</b> <i>Use of ICT in Teaching, in Laboratory Education, in Communication with students</i></p>	<p>intokas@econ.duth.gr</p>													
<p><b>TEACHING ORGANIZATION</b> <i>The ways and methods of teaching are described in detail.</i> <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>  <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 data-bbox="699 584 1031 613"><i>Activity</i></th> <th data-bbox="1038 584 1350 613"><i>Workload/semester</i></th> </tr> </thead> <tbody> <tr> <td data-bbox="699 620 1031 649">Lectures</td> <td data-bbox="1038 620 1350 649">52 hours</td> </tr> <tr> <td data-bbox="699 656 1031 685">Study</td> <td data-bbox="1038 656 1350 685">98 hours</td> </tr> <tr> <td data-bbox="699 692 1031 721"></td> <td data-bbox="1038 692 1350 721"></td> </tr> <tr> <td data-bbox="699 728 1031 757"></td> <td data-bbox="1038 728 1350 757"></td> </tr> <tr> <td data-bbox="699 763 1031 792"><b>Course total</b></td> <td data-bbox="1038 763 1350 792"><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> <i>Description of the evaluation process</i>  <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>  <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. "Advanced accounting: an approach based on Greek and International Accounting Standards" E. Aggelopoulos, A. Georgopoulos, I Dokas. Benos editions 2018 (In Greek)
2. "Financial Accounting according to Greek Accounting Standards and IFRS". G. Kontos, Diplografia editions 2021. (In Greek)