

COURSE OUTLINE

(1) GENERAL

SCHOOL	Social, Political and Economic Sciences		
DEPARTMENT	Economics		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	NK 204	SEMESTER	2
COURSE TITLE	Accounting II		
TEACHING ACTIVITIES <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>	TEACHING HOURS PER WEEK	ECTS CREDITS	
	4	6	
<i>Please, add lines if necessary. Teaching methods and organization of the course are described in section 4.</i>			
COURSE TYPE <i>Background, General Knowledge, Scientific Area, Skill Development</i>	Background		
PREREQUISITES:			
TEACHING & EXAMINATION LANGUAGE:	Greek		
COURSE OFFERED TO ERASMUS STUDENTS:	Including the preparation of a written assignment in English.		
COURSE URL:	https://eclass.duth.gr/courses/KOM06203/		

(2) LEARNING OUTCOMES

Learning Outcomes <i>Please describe the learning outcomes of the course: Knowledge, skills and abilities acquired after the successful completion of the course.</i>												
<p>Course Objectives</p> <p>The course content covers advanced topics in accounting, within the framework of both the Greek Accounting Standards (Law 4308/2014) and the International Accounting Standards. Upon successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> a. Fully understand the structure and usefulness of the information presented in financial statements. b. Comprehend the valuation and measurement methods applied to assets and liabilities in the balance sheet. c. Recognize the role and importance of accounting policies. <p>Relevance of the Course to the Department's Academic Field</p> <p>Accounting falls within the broader field of economic science and is applied across various disciplines, such as finance, operations research, and related areas.</p>												
<p>General Skills</p> <p><i>Name the desirable general skills upon successful completion of the module</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><i>Search, analysis and synthesis of data and information,</i></td> <td style="width: 50%; border: none;"><i>Project design and management</i></td> </tr> <tr> <td style="border: none;"><i>ICT Use</i></td> <td style="border: none;"><i>Equity and Inclusion</i></td> </tr> <tr> <td style="border: none;"><i>Adaptation to new situations</i></td> <td style="border: none;"><i>Respect for the natural environment</i></td> </tr> <tr> <td style="border: none;"><i>Decision making</i></td> <td style="border: none;"><i>Sustainability</i></td> </tr> <tr> <td style="border: none;"><i>Autonomous work</i></td> <td style="border: none;"><i>Demonstration of social, professional and moral responsibility and</i></td> </tr> <tr> <td style="border: none;"><i>Teamwork</i></td> <td style="border: none;"><i>sensitivity to gender issues</i></td> </tr> </table>	<i>Search, analysis and synthesis of data and information,</i>	<i>Project design and management</i>	<i>ICT Use</i>	<i>Equity and Inclusion</i>	<i>Adaptation to new situations</i>	<i>Respect for the natural environment</i>	<i>Decision making</i>	<i>Sustainability</i>	<i>Autonomous work</i>	<i>Demonstration of social, professional and moral responsibility and</i>	<i>Teamwork</i>	<i>sensitivity to gender issues</i>
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<i>Teamwork</i>	<i>sensitivity to gender issues</i>											

<i>Working in an international environment</i>	<i>Critical thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>Promoting free, creative and inductive reasoning</i>
<i>Production of new research ideas</i>	

Understanding financial data related to an economic entity and the use of accounting information in the decision-making process. Ability to work in an international and interdisciplinary environment. Generation of new research ideas. Searching, analyzing, and synthesizing data and information, using appropriate technologies. Adaptation to new situations. Project planning and management.

(3) COURSE CONTENT

<p>1. Accounting for Inventories</p> <p>1.1 Basic Concepts</p> <p>1.2 Perpetual Inventory System</p> <p>1.3 Periodic Inventory System</p> <p>1.4 Inventory Valuation Methods</p> <p>1.5 Accounting Treatment of Inventory Impairment under Greek Accounting Standards (GAS)</p> <p>2. Accounting for Property, Plant and Equipment (PPE)</p> <p>2.1 Categories of Property, Plant and Equipment</p> <p>2.2 The Concept of Depreciation – Depreciation Methods</p> <p>2.3 Accounting Treatment of Impairment of PPE under IFRSs and Greek Accounting Standards</p> <p>3. Receivables</p> <p>3.1 The Concept of Receivables</p> <p>3.2 Classification of Receivables</p> <p>3.3 Notes Receivable</p> <p>3.4 Trade Receivables (Customers)</p> <p>4. Investments and Cash Equivalent</p> <p>4.1 Financial Instruments</p> <p>4.2 Investment Terminology</p> <p>4.3 Valuation and Impairment of Financial Assets</p> <p>4.4 Investments</p> <ul style="list-style-type: none"> – Held-to-Maturity Investments – Available-for-Sale Financial Assets – Trading Portfolio <p>5. Goodwill and Accounting Treatment</p> <p>6. Equity</p> <p>7. Liabilities</p> <p>7.1 Long-term Liabilities</p> <p>7.2 Short-term Liabilities</p> <p>8. Provisions</p> <p>9. Deferred Taxation</p> <p>10. Statement of Changes in Equity</p> <p>11. Cash Flow Statement</p> <p>12. Foreign Currency Accounts</p>

(4) LEARNING & TEACHING METHODS - EVALUATION

TEACHING METHOD <i>Face to face, Distance learning, etc.</i>	In-person classroom instruction in accordance with the official timetable.
USE OF INFORMATION & COMMUNICATIONS TECHNOLOGY (ICT) <i>Use of ICT in Teaching, in Laboratory Education, in Communication with students</i>	Use of Information and Communication Technologies (ICT) in teaching and in communication with students.

<p>TEACHING ORGANIZATION</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 & 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>	<i>Activity</i>	<i>Workload/semester</i>
	Lectures	52 h
	Self-Study	98 h
	Total Workload	150 h
<p>STUDENT EVALUATION</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 in Greek</p> <p>Theoretical component: 30% (combination of multiple-choice, true/false, and open-ended questions)</p> <p>Exercises: 70%</p>	

(5) SUGGESTED BIBLIOGRAPHY

- (1) Aggelopoulos, E., Georgopoulos, A., Dokas, I. “Advanced Accounting, A new approach” Benos Editions 2025 (Book code Evdoxos 143550346) In Greek
- (2) Kontos, G “Financial Accounting according to IFRS and Greek Standards”. Diplografia Editions, 2021. (Book code Evdoxos 108782535) In Greek