

COURSE OUTLINE

(1) GENERAL

SCHOOL	Social, Political and Economic Sciences		
DEPARTMENT	Economics		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	NK 104	SEMESTER	1
COURSE TITLE	Accounting I		
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/OKA108/		

(2) LEARNING OUTCOMES

<p>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>
<p>Course Objectives Accounting I is an introductory course to the fundamental concepts of accounting as a scientific discipline. The aim of the course is to present and explain the basic theoretical framework of accounting, focusing on the nature of the information provided by accounting, the process through which this information is generated, and the way it is communicated to all interested parties. Accounting primarily provides financial information related to the activities of economic entities. Therefore, a core element of the course content is the understanding of key concepts such as assets, liabilities, revenues, and expenses, as well as their presentation in financial statements through the use of accounts. The concept of the account as an accounting tool, along with its classifications, constitutes a fundamental part of the course syllabus. In addition, the stages of the accounting cycle and the process of preparing financial statements are presented in detail, in accordance with the basic accounting principles.</p> <p>Relevance of the Course to the Department's Academic Field Accounting is part of the broader field of economic science and is applied across various disciplines, such as finance, operations research, and related fields.</p>
<p>General Skills <i>Name the desirable general skills upon successful completion of the module</i></p>

<i>Search, analysis and synthesis of data and information, ICT Use Adaptation to new situations Decision making Autonomous work Teamwork Working in an international environment Working in an interdisciplinary environment Production of new research ideas</i>	<i>Project design and management Equity and Inclusion Respect for the natural environment Sustainability Demonstration of social, professional and moral responsibility and sensitivity to gender issues Critical thinking Promoting free, creative and inductive reasoning</i>
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Understanding financial data relating to an economic entity and the use of accounting information in the decision-making process, with particular emphasis on financial information addressed to external users.

(3) COURSE CONTENT

1. Basic concepts of accounting
2. Fundamental accounting principles – theoretical framework
3. Types of economic entities
4. Basic financial statements (Balance Sheet and Income Statement)
5. The concept of the account and its classifications
6. Basic accounting books
7. Accounting events – recording of transactions
8. The accounting cycle
9. Trial balances
10. Accounting records during the accounting period
11. End-of-period accounting procedures
12. Correction of accounting errors
13. Exercises with emphasis on the stages of the accounting cycle

(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.	
TEACHING ORGANIZATION <i>The ways and methods of teaching are described in detail. 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> <i>The supervised and unsupervised workload per activity is indicated here, so that total workload per semester complies to ECTS standards.</i>	Activity	Workload/semester
	Lectures	52 h
	Self-Study	98 h
	Total Workload	150 h
STUDENT EVALUATION <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>	Written examination 100% in Greek Theoretical component: 30% (combination of multiple-choice, true/false, and open-ended questions) Exercises: 70%	

(5) SUGGESTED BIBLIOGRAPHY

1. “Financial Accounting: A Foundation for Decision Making” Williams J., Haka S., Bettner M., Carcello J., Dokas, I. **1st Greek Edition**, Papazisis Editions 2021. **(In Greek)**
2. “Fundamentals of Financial Accounting” Bekiaris M., Tzovas, C. Propompos Editions, 2017. **(In Greek)**