

ACCOUNTING APPLICATIONS

(1) GENERAL

SCHOOL	School of Economic Sciences		
ACADEMIC UNIT	Accounting & Finance		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	AF604	SEMESTER	6 th
COURSE TITLE	Accounting Applications		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
		3	5
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Specialised General Knowledge		
PREREQUISITE COURSES:	NO		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	GREEK		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)			

(2) LEARNING OUTCOMES

<p>Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i>
<p>Upon successful completion of the course, the student will acquire knowledge and skills, enabling him to:</p> <ul style="list-style-type: none"> • Practice with the operation of computerized accounting and • Handles the accounting programs required for the issuance of accounting information such as VAT, tax returns, and C-class book tracking. • Practice in the environment of taxisnet (the information system of the Ministry of Finance). • Issues completed tax forms required for the day-to-day operation of the business, which are necessary for the tax compliance of the companies.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary technology
Adapting to new situations
Decision-making
Working independently
Team work
Working in an international environment
Working in an interdisciplinary environment
Production of new research ideas

Project planning and management
Respect for difference and multiculturalism
Respect for the natural environment
Showing social, professional and ethical responsibility and sensitivity to gender issues
Criticism and self-criticism
Production of free, creative and inductive thinking
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Others...
.....

- Investment evaluation
- Search for, analysis and synthesis of data and information with the use of the necessary technology
- Decision-making

(3) SYLLABUS

The course aims to give students weekly practice with the accounting programs and learning taxinet, which will give them the applied knowledge they need to learn the accounting function of a tax office and make them scientifically ready to undertake accounting work in short time. Their application will also be supported by theory, where the entire legal and technical framework of computerized accounting will be analyzed taking into account the Tax Code of Transactions (K.F.A.S), the Tax Law in force, the Greek General Accounting Scheme as well as the Code of Tax Procedures and the respective laws that govern Joint Stock Companies, Limited Liability Companies and Private Equity Companies.

Curriculum

- Lecture 1 Introduction
- Lecture 2 Books B category
- Lecture 3 Books C category
- Lecture 4 General about value added tax
- Lecture 5th Code of fiscal visualization of procedures
- Lecture 6 Tax declaration of natural persons
- Lecture 7 Tax declaration of legal entities
- Lecture 8 Code of tax procedures
- Lecture 9 Tax Legislation
- Lecture 10 Recording of accounting events
- Lecture 11th Repetitive Exercises I
- Lecture 12th Repetitive Exercises II
- Lecture 13 Review of the study weeks

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	Use of media and Power point	
TEACHING METHODS <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc. The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	<i>Activity</i>	<i>Semester workload</i>
	Lectures	15
	Exercises	30
	Writing Assignment	45
	Independent Study	60
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<p>Written final exam (80-100%)</p> <p>including:</p> <ol style="list-style-type: none"> 1. Development Questions 2. Exercises <p>Midterm assignment (0-20%)</p>	

(5) SUGGESTED BIBLIOGRAPHY

<ol style="list-style-type: none"> 1. Φόρος Προστιθέμενης Αξίας (ΦΠΑ) και φορολογία εισοδήματος, Κωδικός Βιβλίου στον Εύδοξο: 112704145, Έκδοση: 1η/2022, Συγγραφείς: Γαρεφαλάκης Αλέξανδρος, Κυριακόγκωνας Παναγιώτης, Ταμπουρατζή Ευθαλία, Σπινθηρόπουλος Κωνσταντίνος, ISBN: 9786185440237, Εκδότης: ΑΛΕΞΑΝΔΡΟΣ Σ. Ι.Κ.Ε. 2. Κωδικός Βιβλίου στον Εύδοξο: 112704136, Έκδοση: 2η/2022, Συγγραφείς: Γαρεφαλάκης Αλέξανδρος, Κουτούπης Ανδρέας, Κυριακόγκωνας Παναγιώτης, ISBN: 9786185440220, Εκδότης: ΑΛΕΞΑΝΔΡΟΣ Σ. Ι.Κ.Ε. 3. ΕΛΛΗΝΙΚΑ ΚΑΙ ΔΙΕΘΝΗ ΠΡΟΤΥΠΑ ΧΡΗΜΑΤΟΟΙΚΟΝΟΜΙΚΗΣ ΑΝΑΦΟΡΑΣ, Κωδικός Βιβλίου στον Εύδοξο: 94645490, Έκδοση: 1η/2020, Συγγραφείς: Αλέξανδρος Γαρεφαλάκης, Ιωάννης Πασσάς, Ευθαλία Ταμπουρατζή, Πασχάλης Καγιάς, Κωνσταντίνος Σπινθηρόπουλος, ISBN: 9786185440091, Εκδότης: ΑΛΕΞΑΝΔΡΟΣ Σ. Ι.Κ.Ε.
