

ACCOUNTING I

(1) GENERAL

SCHOOL	School of Economic Sciences		
ACADEMIC UNIT	Accounting & Finance		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	AF103	SEMESTER	1o
COURSE TITLE	ACCOUNTING I		
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>	Scientific Field		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	GREEK		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	https://eclass.uowm.gr/courses/ACCFIN149/		

(2) LEARNING OUTCOMES

<p>Learning outcomes</p> <p><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><i>Discusses the meaning of the account and the structure of the single General Accounting Plan.</i></p> <p><i>Interpreted notions of debit and credit accounts.</i></p> <p><i>Presents the basic accounting records of enterprises (calendars, General and Detailed Global balances) as well as tax information (invoices, delivery notes, etc.).</i></p> <p><i>Presents the accounting treatment of accounting events (purchases, sales and rebates and discounts, cash receipts and payments and securities, asset markets, total spending, the settlement of VAT entries).</i></p> <p><i>The section closes with a small reference to completion of the accounting process of adaptation, concentration and closure of accounts for the preparation of accounting statements.</i></p> <p><i>This report is necessary so that the student to understand the accounting procedure</i></p>

daily connection with the drafting process of the basic financial statements.

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

.....

Others...

.....

(3) SYLLABUS

- *Introduction to Accounting and its scope.*
- *Accounting Principles.*
- *Haplography and Diplographic system.*
- *Monitoring the changes of assets and their sources with the bibliographic method.*
- *Accounting equality, records.*
- *Unit of account, accounting facts, accounts.*
- *Accounting books and data.*
- *The accounting process.*
- *Distinguish accounts according to their nature and content.*
- *Balance.*
- *The accounting cycle in the sole proprietorship.*
- *Accounting errors and their correction.*
- *Measurement and presentation of the financial position and the results of the company's action.*
- *Preparation of financial statements.*

(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>	Activity	Semester workload	
	Lectures/Seminars theoretical part of the course	50	
	Exercises Practice	30	
	Student's study hours	45	
	25 hours of workload per credit unit		
	Course total	125	
	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>		Final Exam (written test) Midterm Exam (written test)

(5) SUGGESTED BIBLIOGRAPHY

Book [86201981]: Principles of Financial Accounting and Modern Analysis of Financial Statements, Garefalakis Alexandros
Book [50662467]: Introduction to Accounting, Needles B., Marian P
Book [86054525]:]: Introduction to Greek Accounting Standards, Kartalis, Nikolaos.

Accounting Review
Accounting, Organizations and Society
Journal of Accounting and Economics
Journal of Accounting Research
Contemporary Accounting Research
Review of Accounting Studies