

COURSE OUTLINE

(1) GENERAL INFORMATION

SCHOOL	Faculty of Economics		
DEPARTMENT	Accounting and Finance		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	AF201	SEMESTER	2
COURSE TITLE	Accounting II		
COURSEWORK BREAKDOWN		TEACHING WEEKLY HOURS	ECTS CREDITS
(e.g., lectures/laboratory work)		3	5
<i>Add extra space if necessary</i>			
COURSE TYPE Scientific field <i>special knowledge</i> Development of special skills	Scientific Area (Specialty), Choice		
PREREQUISITES:	Accounting I		
LANGUAGE OF INSTRUCTION and EXAMS:	GREEK		
COURSE AVAILABLE TO ERASMUS STUDENTS:			
COURSE WEB PAGE (URL)			

(2) LEARNING OUTCOMES

Learning Outcomes
<p>After successful completion of the course, students are expected to be able to:</p> <ol style="list-style-type: none"> 1. understand the recognition, disclosure and valuation of financial terms and accounting techniques for depicting financial transactions. 2. understand accounting reality and special cases in the recording of accounting events and their dynamic evolution. 3. understand the relationship between Property and Outcome as well as the importance of different manifestations of Outcomes. 4. fully understand financial statements. <p>Students are also expected to acquire abilities so that they can:</p> <ol style="list-style-type: none"> 1. Monitor the company's activities. 2. Record all accounting events. 3. Update the company's books. 4. Extract the Result. 5. Draw up the financial statements.
General Skills
<p>Among the aims of the course are the following:</p> <ol style="list-style-type: none"> 1. Search, analysis and synthesis of data and information. 2. Promotion of free, creative and inductive thinking. 3. Adaptation to new situations. 4. Decision making. 5. Adaptation to new situations.

(3) COURSE CONTENT

<ol style="list-style-type: none"> 1. Depreciation of assets and depreciation methods. 2. Accounting handling of assets and liabilities. 3. Accrual accounting.
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4. Year-end balance adjustment entries.
5. Transit accounts.
6. Accounts of Exploitation and Results of Use.
7. Financial Statements of Profit and Loss and Balance Sheet.
8. Dividend sheet.
9. Multi-branch holdings.
10. Concept and operation of the accounts based on the groups of ELP. and D.L.P.
11. Analysis of Assets, Equity and Liabilities.

(4) TEACHING and LEARNING METHODS - ASSESSMENT

<p>COURSE DELIVERY MODE <i>lectures, face-to-face, distance learning etc.</i></p>	Face to face.	
<p>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY <i>e.g. use of audiovisual media and computers etc.</i></p>	<p>Use of the e-class electronic platform. During office hours. Presentations are made using Power Point. There is also the possibility of electronic communication via e-mail with the teacher. Provision of electronic teaching presentations to students, through e-class.</p>	
<p>TEACHING METHODS <i>Derailed description of the teaching methods used: Lectures, Seminars, Laboratory exercises, Study & bibliography analysis, Tutoring, Internship/Practicum, Art Workshop, Interactive Teaching, Projects, Written Assignments, Artistic creation etc.</i></p> <p><i>Study hours for each learning activity are included along with the non-guided study hours according to the ECTS principles</i></p>	<p>Method Description</p>	<p>Semester workload</p>
	<p>Lectures for the theoretical part of the course, supported by presentations in electronic form</p>	<p>50</p>
	<p>Practical Exercises, inside the room</p>	<p>30</p>
	<p>Independent Study</p>	<p>45</p>
	<p>Total</p>	<p>125</p>
<p>ASSESSMENT METHODS AND CRITERIA <i>Description of the assessment methods and criteria:</i></p> <p><i>Language of Assessment, Assessment Methods, Formative or Concluding Assessment, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Reports, Oral Exam, Essay, Oral Presentation, Clinical Examination of patient, Artistic Performance, Others</i></p> <p><i>Assessment criteria are explicitly defined and stated.</i></p>	<p>Final written exam (70% - 100% of the grade): Students are asked to answer a series of questions that will cover all the taught material of the course. These will include:</p> <ol style="list-style-type: none"> 1. Multiple choice questions 2. True / False Questions 3. Questions of judgment 4. Solving problems in Accounting matters 5. Comparative evaluation of theory elements <p>Progress (0% - 30% of grade) (students are given a choice if they want to participate):</p> <ol style="list-style-type: none"> 1. Multiple choice questions 2. True / False Questions 3. Questions of judgment 4. Solving practical Accounting problems <p>The student evaluation is accessible to them for explanations regarding their improvement. The evaluation criteria can be redefined at the beginning of each semester after a proposal by the teacher and a decision of the Department Assembly.</p>	

(5) RECOMMENDED BIBLIOGRAPHY

<p>- Recommended Bibliography:</p> <ol style="list-style-type: none"> 1. Stefanou Konstantinos (2011) <i>Financial Accounting. Self-published, Thessaloniki</i> 2. D.Ginoglou, P.Tahynakis, S.Moussi (2005). <i>General Financial Accounting, ROSILI COMMERCIAL - EDOTIKI M.EPE</i> 3. KARTALIS D. NIKOLAOS (2017). <i>GREEK ACCOUNTING STANDARDS (THEORY AND EXERCISES), BALOUKTSI BASILIKI</i> 4. PANAGIOTIS VAS. PAPADEAS (2017). <i>FINANCIAL ACCOUNTING INFORMATION: BASIC THEORY AND USE WITH RENEWAL OF THE GLS FOR THE PREPARATION OF FINANCIAL STATEMENTS WITH ELPS, DANAI UNIV. PAPADEA</i>

5. *Anastasios Hatzis (2018). Financial Accounting theory – Exercises (ELP), AGATH KOULIDOU SOLE INDIVIDUAL PRIVATE CAPITAL COMPANY*
6. *Stefanou Konstantinos (2017). Financial accounting based on Greek and international standards, UNIVERSITY STUDIO PRESS - GRAPHIC ARTS AND PUBLISHING COMPANY*
7. *Kieso E. Donald, Weygandt J. Jerry, Warfield D. Terry (2018). Accounting-Extensive Analysis with IFRS, BROKEN HILL PUBLISHERS LTD*

- *Relevant scientific journals*

Suggested Anthology:

1. *Accounting and Business Research*
2. *Accounting Forum*
3. *Accounting Horizons*
4. *British Accounting Review*