

BRANCH ACCOUNTING

(1) GENERAL

SCHOOL	School of Economic Sciences		
ACADEMIC UNIT	Accounting & Finance		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	AF810	SEMESTER	8 th
COURSE TITLE	Branch Accounting		
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</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>Upon completion of the course the student is able to:</p> <ul style="list-style-type: none"> • To recognize the peculiarities and idiosyncrasies of the three main branches of the economy: HOTELS, SHIPPING and BANKING. • To know specialized issues regarding the structure, organization and accounting particularities of hotel, shipping and banking units. • To understand the organization of the above units and the fiscal framework within which they operate. • To describe, analyze and use the sectoral accounting plans. • To effectively handle special accounting matters. • Be able to communicate via computers in a network environment or via the Internet

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?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

1. Making Decisions
2. Work in an interdisciplinary environment
3. Project Planning and Management
4. Adaptation to new situations

(3) SYLLABUS

This course explores issues of accounting handling of financial transactions in three branches of the economy: Shipping, Hotel, and Banking. The aim of the course is to specialize the students' knowledge in accounting issues that are specialized in the following branches.

Specifically:

-For the businesses of the Shipping Sector: an accounting plan is presented and proposed for all activities, with the least possible intervention in the structure of the accounts, as determined by the EGLS.

-For the businesses of the Hotel Sector: it is suggested how to deal with the accounting peculiarities through the development of an appropriately structured chart of accounts.

-For Banking Sector businesses: a detailed presentation of their products and accounting operations, as well as their financial statements, is carried out, in accordance with the Sectoral Accounting Scheme of the Banks.

Curriculum

Lecture 1 INTRODUCTION TO THE COURSE

Lecture 2 BASIC PRINCIPLES OF ACCOUNTING & PRACTICAL APPLICATION THROUGH USAGE ACCOUNTING DOCUMENTS

Lecture 3 A. SHIPPING ACCOUNTING

A1. INTRODUCTION, CONCEPT & PRINCIPLES OF SHIPPING ACCOUNTING

A2. ACTIVE COMPONENTS OF SHIPPING

A3. PASSIVE DETAILS OF SHIPPING

Lecture 4 A. SHIPPING ACCOUNTING

A4. SHIP OPERATIONS

A5. EXCLUSIONS

A6. COMPLETE SHIPPING ACCOUNTING PROCESS THROUGH EXAMPLES

Lecture 5 A. SHIPPING ACCOUNTING
 A6. COMPLETE SHIPPING ACCOUNTING PROCESS THROUGH EXAMPLES

Lecture 6 B. HOTEL ACCOUNTING
 B1. OBJECT, PURPOSE & SIGNIFICANCE OF HOTEL ACCOUNTING
 B2. BASIC ACCOUNTING PROBLEMS

Lecture 7 B. HOTEL ACCOUNTING
 B3. FEATURES OF HOTEL ACCOUNTING
 B4. HOTEL DISCRIMINATIONS
 B5. EXAMPLES - QUESTIONS

Lecture 8 C. BANKING ACCOUNTING
 C1. OBJECT, PURPOSE & SIGNIFICANCE OF BANKING ACCOUNTING
 C2. FUNCTIONS OF THE BANK

Lecture 9 C. BANKING ACCOUNTING
 C3. BASIC ACCOUNTING ISSUES.
 C4. PECULIARITIES OF BANKING ACCOUNTING

Lecture 10 C. BANKING ACCOUNTING
 C5. ASSETS & LIABILITIES OF BANKS
 C6. PRACTICAL APPLICATIONS

Lecture 11 Repetitive Exercises I
 Lecture 12 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 supported by electronic presentations format (powerpoint).	50
	Exemplary solved exercises, practice with solving exercises	30
	Independent Study	45
	Course total	125

STUDENT PERFORMANCE EVALUATION	
<p><i>Description of the evaluation procedure</i></p> <p><i>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</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Final written exam (80% - 100% of the grade): Students are asked to answer a series of questions that will they 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>Optional assignment (0% - 20 % of the grade) (students are given a choice if they wish to implement the assignment).</p> <p>The student evaluation is accessible by them for explanations regarding their improvement.</p>

(5) SUGGESTED BIBLIOGRAPHY

<ol style="list-style-type: none"> 1. Ειδικά Θέματα Λογιστικής, Κωδικός Βιβλίου στον Εύδοξο: 86200585, Έκδοση: 1η/2019, Συγγραφείς: Αλέξανδρος Γαρεφαλάκης, Χρήστος Λεμονάκης, ISBN: 9786185440046, Εκδότης: ΑΛΕΞΑΝΔΡΟΣ Σ. Ι.Κ.Ε. 2. 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.
