

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	Economic Sciences		
<b>ACADEMIC UNIT</b>	Accounting and Finance		
<b>LEVEL OF STUDIES</b>	Undergraduate		
<b>COURSE CODE</b>	AF603	<b>SEMESTER</b>	6 <sup>th</sup>
<b>COURSE TITLE</b>	International Accounting Standards		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <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>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		3	5
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>		3	5
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area (Specialized General Knowledge )		
<b>PREREQUISITE COURSES:</b>	No courses		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes, if there is participation		
<b>COURSE WEBSITE (URL)</b>	<a href="https://eclass.uowm.gr/courses/ACCFIN154/">https://eclass.uowm.gr/courses/ACCFIN154/</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></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"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p><b>Upon successful completion of the course, the student will acquire knowledge and skills, enabling him to:</b></p> <ol style="list-style-type: none"> <li><b>1. Practice the accounting procedure applied for companies that are listed on the stock exchange and apply the INTERNATIONAL ACCOUNTING STANDARDS.</b></li> <li><b>2. Analyze the differences with the Greek Accounting Standards</b></li> <li><b>3. Apply all the procedures of both the Greek Accounting Standards and the International Accounting Standards.</b></li> </ol>

**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>

- Decision making
- Search, analysis and synthesis of data and information, using the necessary technologies
- Adaptation to new situations
- Autonomous Work
- Teamwork

**(3) SYLLABUS**

- DIFFERENCES BETWEEN Greek and International Accounting Standards
- Analysis of IAS 1,2,7
- Analysis of IAS 8,9,12
- Analysis of IAS 13,16,17
- Analysis of IAS 22
- Analysis of IAS 23
- Analysis of IAS 37
- Analysis of IAS 39
- Analysis of IAS 40
- IFRS analysis
- EXERCISES

- INTERNATIONAL AUDIT STANDARDS

#### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	Face to Face	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Using a projector. Learning process support through the e-class online platform	
<p style="text-align: center;"><b>TEACHING METHODS</b> <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.</i></p> <p><i>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></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures for the theoretical part of the course, Electronic Presentations	50
	Exemplary solved exercises. Exercises that the students should solve in class, to further reinforce the lectures	30
	Independent Study	45
Course total	<b>125</b>	
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b> <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><b>Final written exam (70% - 100% of the grade):</b> Students are asked to answer a series of questions that will cover all the material taught in the course. These will include:</p> <ul style="list-style-type: none"> <li>• Multiple choice questions</li> <li>• True / False questions</li> <li>• Judgement Questions</li> <li>• Solving problems in Accounting matters</li> <li>• Comparative evaluation of theory elements</li> </ul> <p><b>Intermediate Progress (0% - 30% of grade)</b> (optional participation)</p> <ul style="list-style-type: none"> <li>• Multiple choice questions</li> <li>• True / False questions</li> <li style="padding-left: 40px;">Judgement Questions</li> <li>• Solving practical Accounting problems</li> </ul> <p>The student evaluation is accessible by them for explanations regarding their improvement.</p>	

	<p>The evaluation criteria can be redefined at the beginning of each semester after a proposal by the lecturer and a decision of the Department Assembly.</p>
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## (5) SUGGESTED BIBLIOGRAPHY

- *Suggested bibliography:*

*Accounting-Extensive Analysis with IFRS, Kieso E. Donald, Weygandt J. Jerry, Warfield D. Terry*

*INTERNATIONAL ACCOUNTING STANDARDS (THEORY AND PRACTICE), NIKOLAOS KARTALIS*

*FINANCIAL ACCOUNTING, GIKAS DIMITRIOS, PAPADAKIS APHRODITI, SIOUGLE GEORGIA, DEMOIRAKOS EFTHYMOS, TZOVAS CHRISTOS*

*INTERNATIONAL ACCOUNTING STANDARDS: THEORETICAL APPROACH AND APPLICATIONS OF CONVERSION, IOANNIS FILOS, APOSTOLOS APOSTOLOS*

- *Related academic journals:*

1. Abacus
2. Accounting and Business Research
3. The Accounting Review
4. Auditing: A Journal of Practice & Theory
5. Journal of Accounting and Economics