

COURSE OUTLINE

BANKING ACCOUNTING AND ACCOUNTING OF INSURANCE AGENCIES

SCHOOL	SCHOOL OF MANAGEMENT AND ECONOMICS		
ACADEMIC UNIT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	GRADUATE		
COURSE CODE	LX 9231 AF 506	SEMESTER	8o 5o
COURSE TITLE	BANKING ACCOUNTING AND ACCOUNTING OF INSURANCE AGENCIES		
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
Lectures and Workshop Exercises		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 Area, General Accounting, Managerial Accounting Bank Accounting and Insurance Firm Accounting according to IAS		
PREREQUISITE COURSES:	NONE		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)	https://eclass.uowm.gr/courses/ACCFIN122/		

(1) LEARNING OUTCOMES

Learning outcomes

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.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

The lesson of " Banking Accounting & Accounting of Insurance Agencies" seeks learning the financial statements of banks and accounting entries to create, the comparison analysis of the financial statements of banks , evaluation of banks with ratios and solve case studies in financial banking affairs . After the successful completion of the course (theory and practical exercises) , the students will be able to know the fundamentals that make up the balance sheet of a bank and its evaluation. The theory is based on selected chapters from the recommended reading. The exercises of the course include pension balance sheet and income statement, balance sheet entries and income statement, financial analysis and financial evaluation of these financial statements based on their ratios . The theoretical background of each exercise use coincides with the content of the theoretical part of the course, and therefore we avoid extensive repetition of the theoretical underpinnings exercises acts. In the few cases where the introduction of new theoretical concepts are then analyzed in order to better understand the practical exercises.

Upon successful completion of this course , the students should be able to:

1. Understand the main concepts of financial statements of banks.
2. Understand mode of accounting records conducted by the Banks.
3. Draw a balance sheet of a Bank.

4. Know the Banking Sector Accounting Plan
5. Carry out a financial assessment of a Bank.
6. Use the financial ratios in order to have positive or negative conclusions about funding requests submitted to a bank.

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>Production of new research ideas</i>	<i>Others...</i>

- Independent exercises
- Team Work
- Decision Making

(2) SYLLABUS

- Set banking business
- Accounting mannerisms banking business
- Basic Concepts of the Financial Statements of Banks
- Cash Flow Banks
- General Principles of Bank Accounting
- Types of Banking
- Chart of Accounts for Banks
- Compounding
- Accounting records in practice
- The Book of Savings and Loans
- The Book of Trading Account
- Accruals
- Memorandum Accounts
- Financial Instruments
- Valuation of Banks
- Accounting Recognition
- Impairments
- Costing
- Evaluation lending proposals
- Accounting systems Banks
- Banking risks
- Corporate Governance: Supervisory Authorities

(3) TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY <i>Face-to-face, Distance learning, etc.</i></p>	Face to Face and Distance learning	
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Email Power point Excel Word Internet</p>	
<p>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.</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>	Activity	Semester workload
	Lectures	13
	Practice	13
	Analysis of modern financial products	13
		6
	Course total	45
<p>STUDENT PERFORMANCE EVALUATION <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>I. Written final examination (60%) comprising: - Development of theoretical issues and solution exercises on the theory that was taught.</p> <p>II Delivery Exercises for the theoretical part via e-mail (40%).</p>	

(4) SUGGESTED BIBLIOGRAPHY

- Book [86200585]: Special Issues in Accounting, Alexandros Garefalakis, Christos Lemonakis Details
- Book [77118941]: ACCOUNTING OF BANKS AND COMPANIES LEASING, FACTORING AND FORFAITING, GEORGE KONTOS Details
- Book [86197891]: BANKING OPERATIONS AND DERIVATIVES THROUGH KLS, PANAGIOTIS VAS. PAPADEAS Details
- Book [22793666]: Specialized - Sector Accounting, Diakomichalis Michael, Mandilas Athanasios, Keletzis Simos Details