COURSE OUTLINE

1. GENERAL

<table>
<thead>
<tr>
<th>SCHOOL</th>
<th>BUSINESS AND ECONOMICS</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTMENT</td>
<td>BUSINESS ADMINISTRATION</td>
</tr>
<tr>
<td>DIVISION</td>
<td>BUSINESS ADMINISTRATION</td>
</tr>
<tr>
<td>LEVEL OF STUDY</td>
<td>UNDERGRADUATE</td>
</tr>
<tr>
<td>COURSE UNIT CODE</td>
<td>1101103</td>
</tr>
<tr>
<td>SEMESTER OF STUDY</td>
<td>1</td>
</tr>
<tr>
<td>COURSE TITLE</td>
<td>FINANCIAL ACCOUNTING</td>
</tr>
</tbody>
</table>

COURSEWORK BREAKDOWN

<table>
<thead>
<tr>
<th>COURSEWORK</th>
<th>WEEKLY HOURS</th>
<th>ECTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lectures and Workshops-Project Work</td>
<td>5 (3+2 LAB)</td>
<td>6</td>
</tr>
</tbody>
</table>

COURSE UNIT TYPE: Special Background Course

PREREQUISITES:

LANGUAGE OF INSTRUCTION/EXAMS: GREEK

COURSE DELIVERED TO ERASMUS STUDENTS

MODULE WEB PAGE (URL): http://moodle.teipir.gr/course/info.php?id=69

2. LEARNING OUTCOMES

Learning Outcomes

The main aim of this course is to introduce and analyze to students the principles of financial accounting, the most important financial statements, the accounting process and its use in business administration.

Upon successful completion of the course students will be able to:

- understand the role, the importance and the contribution of Financial Accounting in the organization and management of enterprises
- know the basic elements of Tax Code Transactions, General Accounting Plan and the International Accounting Standards
- understand the principles of Accounting
- understand the Accounting Records and the Financial Statements
- handle accounting records and balance sheets and income statements
- analyze and handle the accounts of both balance sheets and income statements

General Skills

- Search, analysis and synthesis of data with the use of new technologies
- Critical Thinking
- Teamwork
- Decision-making
- Planning and management of projects
3. COURSE CONTENTS

- Accounting as an information system. The use and users of accounting information
- Regarding Annual reports (assets, liabilities, inventories, revenues, expenses
- Double entry system
- Business transactions recording and posting
- Transactions reporting and analysis
- Balance sheet – Profit and loss statement
- Measuring the financial results
- Depreciation

4. TEACHING METHODS - ASSESSMENT

<table>
<thead>
<tr>
<th>MODE OF DELIVERY</th>
<th>In-Class and Lab</th>
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</thead>
<tbody>
<tr>
<td>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</td>
<td>Support of the learning process through the learning management system of PUAS. Software for accounting recording and reporting.</td>
</tr>
<tr>
<td>TEACHING METHODS</td>
<td>Method description</td>
</tr>
<tr>
<td>Lectures</td>
<td></td>
</tr>
<tr>
<td>Class Work / Workshop</td>
<td></td>
</tr>
<tr>
<td>Preparation of Group Project</td>
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<tr>
<td>Independent and Directed Learning</td>
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<tr>
<td>ASSESSMENT METHODS</td>
<td>I. Final Examination (80%)</td>
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<tr>
<td></td>
<td>- Critical thinking questions</td>
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<td></td>
<td>- Transactions Recording, exercises</td>
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<tr>
<td></td>
<td>- Evaluation on reporting problems</td>
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<td>II. Group Project / Teamwork (20%)</td>
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5. RESOURCES