

COURSE OUTLINE

1. GENERAL

SCHOOL:	BUSINESS AND ECONOMICS		
DEPARTMENT	BUSINESS ADMINISTRATION		
DIVISION	TOURISM AND HOSPITALITY MANAGEMENT		
LEVEL OF STUDY	UNDERGRADUATE		
COURSE UNIT CODE	3101103	SEMESTER OF STUDY	1
COURSE TITLE	FINANCIAL ACCOUNTING		
COURSEWORK BREAKDOWN		TEACHING WEEKLY HOURS	ECTS Credits
	Lectures and Workshops-Project Work	5 (3+2 LAB)	6
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
<p>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.</p> <p>Upon successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> - 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
- Accounting principles – accounting history – accounting standards.
- 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

MODE OF DELIVERY	In-Class and Lab	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY	Support of the learning process through the learning management system of PUAS. Software for accounting recording and reporting.	
TEACHING METHODS	Method description	Semester Workload
	Lectures	39
	Class Work / Workshop	26
	Preparation of Group Project	30
	Independent and Directed Learning	55
		150
ASSESSMENT METHODS	I. Final Examination (80%) - Critical thinking questions - Transactions Recording, exercises - Evaluation on reporting problems II. Group Project / Teamwork (20%)	

5. RESOURCES

1. Papadeasc, P., (2011), Financial Accounting Information, Athens (in Greek)
2. Lekarakou K., (2012), Financial Accounting I, Athens (in Greek)
3. Mpallas A., Hevas D., (2008), Financial Accounting, Mpenos Publishing, Athens (in Greek)
4. Needles, B., Powers, M. Croson, S (2008), Financial and Managerial Accounting, Houghton Mifflin Co, Boston.
5. Needles, Anderson, Caldwell (1996), Principles of Accounting, Houghton Mifflin Co, Boston.
6. Meigs, W. Meigs, R. (1988), Accounting, the Bases of Business Decisions, Papazisis Publishing, Athens (in Greek)