

COURSE OUTLINE

1. GENERAL INFORMATION

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| FACULTY | ECONOMY AND MANAGEMENT | | |
| DEPARTMENT | ORGANIZATIONS MANAGEMENT, MARKETING AND TOURISM | | |
| LEVEL OF STUDY | UNDERGRADUATE | | |
| COURSE CODE | 1605-230611 | SEMESTER | 6th (dir. Marketing) |
| TITLE | Accounting according to Greek Accounting Standards (G.A.S) | | |
| Autonomous Teaching Activities | | WEEKLY TEACHING HOURS | CREDITS |
| Lectures | | 3 | 5 |
| Practice Exercises | | 1 | |
| TOTAL | | 4 | 5 |
| COURSE TYPE SPECIAL BACKGROUND | | | |
| PREREQUISITE COURSES NONE | | | |
| TEACHING LANGUAGE GREEK AND ENGLISH | | | |
| COURSE OFFERED TO ERASMUS STUDENTS YES | | | |
| COURSE WEBPAGE (URL) http://ommt.ihu.gr/wp-content/uploads/courses21/210611_Per_Logistikh-ELP.pdf | | | |

2. LEARNING OUTCOMES

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| Learning outcomes |
| <ol style="list-style-type: none"> 1. KNOWLEDGE: to be able to describe a rational accounting organization, through a set of common rules or accounting standards. 2. UNDERSTANDING: to be able to restructure the way and rules of operation of the accounts that contribute to an integrated system of providing financial information. 3. IMPLEMENTATION: to examine and discover the necessary methods for decision making by the Management, or to inform third parties. 4. ANALYSIS: Students will be able to logically combine transactions uniformly, using the G.A.S. Accounts codes, throughout the range of the accounting process. 5. COMPOSITION: students will be able to organize and compose the financial situation of a company. 6. EVALUATION: students will be able to both compare and evaluate business case studies. |
| General Skills |
| <ul style="list-style-type: none"> ✓ Search, analysis and synthesis of data and information, using the necessary technologies ✓ Adaptation to new situations ✓ Decision making |

- ✓ Autonomous work
- ✓ Teamwork
- ✓ Work in an international environment
- ✓ Work in an interdisciplinary environment
- ✓ Production of new research ideas

3. COURSE CONTENT

1. The accounting approach of the company
2. The concept of Financial Statements according to GAS: balance sheet
3. The concept of Financial Statements according to the GAS: Income Statement
4. The concept of Financial Statements according to GAS: Statement of Changes in Equity
5. The concept of Financial Statements according to GAS: Cash Flow Statement
6. The recognition and recording of accounting events in accounts
7. Special issues and accounting procedures with the necessary adjustments by the GAS
8. The completion of the accounting circuit
9. The process of closing, issuing a result
10. Preparation of financial statements
1. Comparative business accounting
12. Accounting and legislation
13. Case study

4. TEACHING AND LEARNING METHODS - ASSESSMENT

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|------------------------------|---|----------------------------------|
| TEACHING METHOD | Face to Face | |
| ICT USE | The educational material, as well as practice exercises with solutions, are posted on the educational node exams-sod.the.ihu.gr. The communication with the students takes place through the zoom platform during office hours that have been posted on the course website. | |
| TEACHING ORGANIZATION | <i>Activities</i> | <i>Working Load per Semester</i> |
| | Lectures | 39 |
| | Practice Exercises | 51 |
| | Case Studies | 60 |
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| | TOTAL | 150 |
| ASSESSMENT | Written exams and elaboration of a semester paper. The test material is posted on Moodle and time is spent before the test on answering questions about the test material. A file of students' examination documents is kept until they receive their degree. After the exam, time is available to each student to clarify his / her mistakes and explain his / her grade. | |

5. REFERENCES

-Suggested bibliography:

- Stefanou Konstantinos, Financial accounting based on Greek and international accounting standards, 2nd edition, 2019, University Studio Press,
- Belverd E. Needles, Marian Powers, Susan V. Crosson, "Principles of Accounting", 2014 Cengage Learning