



# UNIVERSITY OF PIRAEUS

<b>FACULTY/SCHOOL</b>	School of Economics, Business and International Studies		
<b>DEPARTMENT</b>	Department of Economics		
<b>LEVEL OF STUDY</b>	Undergraduate		
<b>COURSE UNIT CODE</b>	<b>OKAOF01</b>	<b>SEMESTER</b>	<b>3</b>
<b>COURSE TITLE</b>	<b>ACCOUNTING I</b>		
<b>WEEKLY TEACHNG HOURS</b>	<b>4</b>	<b>CREDITS (ECTS)</b>	<b>5</b>
<b>COURSE TYPE</b>	General background		
<b>PREREQUISITE COURSES</b>			
<b>INSTRUCTION LANGUAGE</b>	Greek	<b>ASSESSMENT LANGUAGE</b>	Greek
<b>OPEN TO ERASMUS</b>	Yes		

<b>LEARNING OUTCOMES</b>	<p>Accounting I, is the course that covers the subjects of Accounting Entry or as otherwise mentioned, the Introduction to Financial Accounting. Its subject is the presenting the basic concepts of Accounting as well as the unique technique of recording the activity of the financial entities with the generally accepted accounting principles. This technique includes the book keeping of accounts and the preparation of basic financial statements, which are the main source of financial information. Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand definitions and basic concepts related to the financial entities.</li> <li>• Understand basic management principles</li> <li>• Understand financial transactions and heir accounting representation</li> <li>• Analyze financial position statement</li> </ul>
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<b>GENERAL COMPETENCES</b>	<ul style="list-style-type: none"> <li>• Search for, analysis and synthesis of data and information by the use of appropriate technologies,</li> <li>• Individual/Team work</li> <li>• Decision making</li> <li>• Development of free, creative and inductive thinking</li> </ul>
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<b>COURSE CONTENT</b>	<ul style="list-style-type: none"> <li>• Introduction to e-Business</li> <li>• Introduction to Management of Financial Entities <ul style="list-style-type: none"> <li>• Definition and Components</li> <li>• Discrimination &amp; Classification Criteria</li> </ul> </li> <li>• Basic Management Principles <ul style="list-style-type: none"> <li>• Definition, Content &amp; Basic Accounting Principles</li> <li>• Principle of Historical Cost - International Accounting Standards</li> <li>• Presentation of Financial Statements <ul style="list-style-type: none"> <li>• Statement of Financial Position</li> <li>• Income Statement</li> <li>• Statement of Owner's Equity</li> <li>• Cash Flow Statement</li> </ul> </li> </ul> </li> <li>• Financial Transactions and Accounting Representation <ul style="list-style-type: none"> <li>• Concept &amp; Content of Accounts</li> <li>• Accounting books</li> <li>• Entries</li> </ul> </li> <li>• Analysis of Financial Position Statement <ul style="list-style-type: none"> <li>• Fixed Assets Management, Inventory Management</li> <li>• Receivables Management, Cash Management</li> <li>• Liabilities Management</li> <li>• Owner's Equities</li> </ul> </li> </ul>
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<b>USE OF ICT IN TEACHING</b>	Yes
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<b>COURSE DESIGN</b>	<b>Activity/Method</b>	<b>Semester workload</b>
	Lectures	50
	Team or individual work	33
	Study	40
	Exam	2
	Total	125

<b>COURSE ASSESSMENT</b>	Language of evaluation is Greek. Assessment method: written exams.
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<b>SUGGESTED BIBLIOGRAPHY</b>	<p>Books:</p> <ul style="list-style-type: none"> <li>• «Εισαγωγή στη Λογιστική», Needles B., Marian P., Έκδοση 12<sup>η</sup>, εκδ. Broken Hill Publishers LTD, Κύπρος, 2016</li> <li>• «Horngren's Χρηματοοικονομική Λογιστική», Miller-Nobles Tracie, Mattison Brenda, Matsumura Ella Mae, εκδ. Broken Hill Publishers LTD, Κύπρος, 2017</li> </ul>
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