



UNIVERSITY OF PIRAEUS

FACULTY/SCHOOL	School of Economics, Business and International Studies												
DEPARTMENT	Department of Economics												
LEVEL OF STUDY	Undergraduate												
COURSE UNIT CODE	OKΛΟΓ02	SEMESTER	4										
COURSE TITLE	ACCOUNTING II												
WEEKLY TEACHNG HOURS	4	CREDITS (ECTS)	5										
COURSE TYPE	Compulsory												
PREREQUISITE COURSES													
INSTRUCTION LANGUAGE	Greek	ASSESSMENT LANGUAGE	Greek										
OPEN TO ERASMUS	Yes												
LEARNING OUTCOMES	<p>The aim of the course is to provide an in-depth analysis of the accounting practices that are related to specific asset and liability accounts. At the end of the module the students will be able to:</p> <ul style="list-style-type: none"> ▪ Understand the definitions and the key concepts of accounting principles and practice. ▪ Recognize, prepare and analyze the Statement of Cash Flows. ▪ Understand the accounting for specific asset and liability accounts. 												
GENERAL COMPETENCES	<p>Research, analysis and synthesis of data and information. Decision making. Autonomous Work. Work in an interdisciplinary environment. Promotion of free, creative and inductive thinking.</p>												
COURSE CONTENT	<p>Advanced accounting for: Non-current assets Inventories Cash Salaries Financial Instruments Foreign exchange Cash Flow Statement</p>												
USE OF ICT IN TEACHING	Power point presentations, email, eclass												
COURSE DESIGN		<table border="1"> <thead> <tr> <th>Activity/Method</th> <th>Semester workload</th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>48</td> </tr> <tr> <td>Independent study</td> <td>75</td> </tr> <tr> <td>Exams</td> <td>2</td> </tr> <tr> <td>Total</td> <td>125</td> </tr> </tbody> </table>	Activity/Method	Semester workload	Lectures	48	Independent study	75	Exams	2	Total	125	
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Lectures	48												
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Total	125												
COURSE ASSESSMENT	<p>Final written exam ERASMUS students: Individual Coursework in English</p>												
SUGGESTED BIBLIOGRAPHY	<ul style="list-style-type: none"> • Λογιστική-Εκτενής Ανάλυση με ΔΠΧΑ, Kieso E. Donald, Weygandt J. Jerry, Warfield D. Terry, BROKEN HILL PUBLISHERS LTD • Horngren's Χρηματοοικονομική Λογιστική, Miller-Nobles Tracie, Mattison Brenda, Matsumura Ella Mae, BROKEN HILL PUBLISHERS LTD 												