



UNIVERSITY OF PIRAEUS

FACULTY/SCHOOL	School of Economics, Business and International Studies		
DEPARTMENT	Department of Economics		
LEVEL OF STUDY	Undergraduate		
COURSE UNIT CODE	OKAOF01	SEMESTER	1
COURSE TITLE	ACCOUNTING I		
WEEKLY TEACHING HOURS	4	CREDITS (ECTS)	6
COURSE TYPE	General background		
PREREQUISITE COURSES			
INSTRUCTION LANGUAGE	Greek	ASSESSMENT LANGUAGE	Greek
OPEN TO ERASMUS	Yes		

LEARNING OUTCOMES	<p>Accounting I, is the course that covers the field of Introduction to Financial Accounting. Its scope is to present the basic concepts, principles, and methodology of recording business transactions lying within the frame of Financial Accounting, in detail.</p> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> • Understand the basic concepts Financial Accounting. • Identify and record all the relevant business transactions, according to Financial Accounting basic Principles • Prepare and understand Financial Statements of a trading company <p>The course is designed with emphasis on the relation between accounting data and the underlying business transactions, aiming to support the decision making process. Courses are conducted with relevance the local accounting standards as amended to align with IFRS.</p>
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GENERAL COMPETENCES	<ul style="list-style-type: none"> • Analysis and synthesis of data and information • Critical reasoning • Individual/Team work • Development of inductive thinking
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COURSE CONTENT	<ul style="list-style-type: none"> • Institutional framework, basic concepts and methodology of Financial Accounting, under the scope the local accounting standards as amended to align with IFRS • Presentation of basic Financial Statements (Statement of Financial Position, Income Statement, Statement of Owner's Equity, Cash Flow Statement, Notes) and their content • Business transactions and accounting tools (accounts, accounting books, entries) • Business transactions and the methodology for accounting records using accounts for Assets, Capital, Liabilities, Revenues and Expenses • Accounting cycle and the preparation of Financial Statements • Critical reasoning and the Financial Statements – an introduction
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USE OF ICT IN TEACHING	Yes
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COURSE DESIGN	Activity/Method	Semester workload
	Lectures	50
	Team or individual work	33
	Study	40
	Exam	2
	Total	125

COURSE ASSESSMENT	Language of teaching and evaluation is Greek. Assessment method: written exams.
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SUGGESTED BIBLIOGRAPHY	<p>Link: https://drive.google.com/drive/folders/1MIIfpvyQOYoiBD_xmFlaFXR2XUddCNO2?usp=drive_link</p> <p>Books:</p> <ul style="list-style-type: none"> • «Horngren's Χρηματοοικονομική Λογιστική», Miller-Nobles Tracie, Mattison Brenda, Matsumura Ella Mae, εκδ. Broken Hill Publishers LTD, Κύπρος, 2017 • «Εισαγωγή στη Λογιστική», Needles B., Marian P., Εκδοση 12^η, εκδ. Broken Hill Publishers LTD, Κύπρος, 2016
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