

COURSE OUTLINE

(1) OVERVIEW

SCHOOL	MARITIME & INDUSTRY		
DEPARTMENT	INDUSTRIAL MANAGEMENT & TECHNOLOGY		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	TEAOF41-1	SEMESTER	3
COURSE TITLE	FINANCIAL ACCOUNTING		
DISCRETE TEACHING ACTIVITIES <i>In cases where ECTS credits are awarded to distinct components of the course (e.g., Lectures, Laboratory Exercises, etc.), please indicate them separately. If the credits are awarded as a whole for the entire course, please state the weekly teaching hours and the total number of credits</i>		WEEKLY TEACHING HOURS	ECTS
Lectures		4	5.5
<i>Please add additional rows if needed. A detailed description of the teaching organization and instructional methods is provided in Section (4).</i>			
COURSE TYPE <i>core (C), core elective (CE), elective (E) - background, specialization, skill development</i>	CE - Specialization		
PREREQUISITE COURSES:	None.		
LANGUAGE OF TEACHING AND EXAMINATIONS:	Greek (English for ERASMUS students)		
THIS COURSE IS AVAILABLE TO ERASMUS STUDENTS	Yes		
COURSE WEBPAGE (URL)			

(2) LEARNING OUTCOMES

Learning Outcomes <i>The learning outcomes of the course are described, specifying the particular knowledge, skills, and competencies at the appropriate level that students will acquire upon successful completion of the course.</i> <i>Please refer to Appendix A</i> • Description of the Level of Learning Outcomes for each study cycle according to the Qualifications Framework of the European Higher Education Area. • Descriptive Indicators of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B. • Concise Guide for Writing Learning Outcomes	
The course is an introduction to accounting and aims at familiarizing students with the elements that make up the assets of a business (Assets, Equity, Liabilities), as well as the elements that determine its financial result (Income, Expenses). Upon successful completion of the course, the students will be able to: • Understand the difference between accounting and filling as well as their relation. • Identify the meaning and content of the financial statements, the categories of accounts and the notion of accounting event Discriminate between charge and credit in balance sheets. • Link and journalize transactions in balance sheets Comprehend the whole range of financial transactions. • Develop a double-entry method and understand the changes that accounting events bring to the assets of an enterprise.	
General Competences <i>Taking into account the general competences that a graduate should have acquired (as listed in the Diploma Supplement and outlined below), which of these competences does the course aim to develop?</i>	
<i>Searching, analyzing, and synthesizing data and information, using the necessary technologies</i> <i>Adaptation to new situations</i> <i>Decision making</i> <i>Autonomous work</i> <i>Teamwork</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Generation of new research ideas</i>	<i>Project design and management</i> <i>Respect for diversity and multiculturalism</i> <i>Respect for the natural environment</i> <i>Demonstration of social, professional, and ethical responsibility and sensitivity to gender issues</i> <i>Exercising critical and self-critical thinking</i> <i>Promotion of free, creative, and inductive thinking</i> <i>...</i> <i>Other competences: ...</i>

- Searching, analyzing, and synthesizing data and information, using the necessary technologies
- Adaptation to new situations
- Autonomous work
- Working in an interdisciplinary environment
- Demonstration of social, professional, and ethical responsibility and sensitivity to gender issues
- Exercising critical and self-critical thinking
- Promotion of free, creative, and inductive thinking

(3) COURSE CONTENT

The course will cover the following sections:

Section 1: Financial Statements of Enterprises

Section 2: Balance Sheet

Section 3: Results of Use

Section 4: Duplicate Method, Accounting Facts and Accounting Books

Section 5: End-of-Use Accounting

Furthermore, articles, audiovisual lecture material, web links to useful resources, exercises, and software are uploaded in electronic format on the eClass platform.

(4) TEACHING and LEARNING METHODS - ASSESSMENT

TEACHING MODE <i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i>	• Face-to-face in a classroom • Distance teaching & learning (if required)														
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY <i>Use of ICT in Teaching, Laboratory Education, Communication with students</i>	Teaching: Lectures using modern audiovisual equipment, learning support through the eClass electronic platform, synchronous distance teaching via MS Teams. Communication with students: face-to-face during office hours, email, eClass platform, MS Teams tools														
Organization of Teaching <i>A detailed description of the teaching methods and approach is provided.</i> <i>Lectures, seminars, laboratory exercises, fieldwork, study and analysis of literature, tutorials, internships (placements), clinical practice, artistic workshops, interactive teaching, educational visits, project work, writing assignments, artistic creation, etc.</i> <i>The student's study hours for each learning activity, as well as the hours of independent study, are specified in accordance with the principles of ECTS</i>	<table border="1"> <thead> <tr> <th>Activity</th><th>Semester Workload</th></tr> </thead> <tbody> <tr> <td>Lectures</td><td>52</td></tr> <tr> <td>Study of bibliography</td><td>26</td></tr> <tr> <td>Self-study of lecture material</td><td>57</td></tr> <tr> <td>Consultation Support</td><td>0.5</td></tr> <tr> <td>Exams (written)</td><td>2</td></tr> <tr> <td>Course Total</td><td>137.5</td></tr> </tbody> </table>	Activity	Semester Workload	Lectures	52	Study of bibliography	26	Self-study of lecture material	57	Consultation Support	0.5	Exams (written)	2	Course Total	137.5
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Course Total	137.5														
STUDENT ASSESSMENT <i>Description of the assessment process</i> <i>Language of assessment, assessment methods, formative or summative evaluation, multiple-choice tests, short-answer questions, essay questions, problem-solving, written assignments, reports, oral examinations, public presentations, laboratory work, clinical patient examination, artistic interpretation, other(s)</i> <i>Explicitly state assessment criteria and information on whether and where these criteria are accessible to students are included.</i>	Language of Assessment: Greek (English for ERASMUS students) Assessment Mode: Face-to-face and/or distance learning (if required) Assessment Methods: The final grade of the course is determined 100% by the written exams during the winter semester examination period and, in case of failure, during the September resit examination period. The written exam includes problem-solving exercises and short-answer questions. It is conducted with closed books. Students with Learning Difficulties: Students with certified learning difficulties in reading and writing (as recognized by the competent authority) are assessed according to the procedures established by the Department. Disclosure of Assessment Criteria: The assessment criteria are communicated during the first class and are clearly stated on the course website and the eClass platform. The exam syllabus is announced on eClass following the final lecture of the semester. The exam answers are posted on eClass after the examinations take place. Students have the right to review their graded exams and receive														

	explanations regarding their grades. In cases of further requests, the procedures outlined in the current Study Regulations apply.
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(5) SUGGESTED BIBLIOGRAPHY

- Books:

- Needles, B., Marian, P. (2016). Introduction to Accounting, Broken Hill Publishers, ISBN: 9789963258666 [50662467] – in Greek
- Libby, R., Libby, P.A., Hodge, F. (2021). Financial Accounting, Broken Hill Publishers, ISBN: 9789925588305 [102070202] – in Greek

- Journals:

- Journal of Economic Studies
- The British Accounting Review
- Review of Accounting and Finance

- Other educational material:

- Lecture Notes and Supporting Material provided by the Instructor