



# UNIVERSITY OF PIRAEUS

## 1) GENERAL

<b>SCHOOL</b>	ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
<b>ACADEMIC UNIT</b>	ECONOMICS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>ΟΚΛΟΓ01</b>	<b>SEMESTER</b>	1
<b>COURSE TITLE</b>	<b>ACCOUNTING I</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures	4	6	
<b>COURSE TYPE</b>	General knowledge		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	YES		
<b>COURSE WEBSITE (URL)</b>	<a href="#">E-class Πανεπιστημίου Πειραιώς</a>		

## 2) LEARNING OUTCOMES

### Learning Outcomes

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.

Upon successful completion of the course, students will be able to:

- 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

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.

### General Competences

- Analysis and synthesis of data and information
- Critical reasoning
- Individual/Team work
- Development of inductive thinking

## 3) SYLLABUS

- 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

**4) TEACHING and LEARNING METHODS**

<b>DELIVERY</b>	In class lectures	
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</b>	Use of ICT in lectures Use of ICT in communication with students	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	52
	Team or individual work	40
	Study	66
	Exam	2
	<b>Course Total</b>	<b>160</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	Language of teaching and evaluation is Greek. Assessment method: written exams.	
<b>ATTACHED BIBLIOGRAPHY</b>	Books: <ul style="list-style-type: none"><li>• «Horngren's Χρηματοοικονομική Λογιστική», Miller-Nobles Tracie, Mattison Brenda, Matsumura Ella Mae, εκδ. Broken Hill Publishers LTD, Κύπρος, 2017</li><li>• «Εισαγωγή στη Λογιστική», Needles B., Marian P., Έκδοση 12η, εκδ. Broken Hill Publishers LTD, Κύπρος, 2016</li></ul>	