

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	OF BUSINESS STUDIES		
<b>ACADEMIC UNIT</b>	SHIPPING, TRADE AND TRANSPORT DEPARTMENT		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	ΓΕ0300	<b>SEMESTER</b>	1 <sup>st</sup>
<b>COURSE TITLE</b>	GENERAL ACCOUNTING		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
		3	5
<b>COURSE TYPE</b>	BACKGROUND - COMPULSORY		
<b>PREREQUISITE COURSES:</b>	NO		
<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="https://eclass.aegean.gr/courses/TNEY212/">https://eclass.aegean.gr/courses/TNEY212/</a>		

### (2) LEARNING OUTCOMES

<b>Learning outcomes</b>
<p>The learning outcomes focus on students familiarizing and comprehending fundamental concepts, principles and approaches in financial accounting, from a theoretical and empirical perspective, building a solid knowledge background and skills to the field. Emphasis is placed on the analysis of critical concepts that shape the accounting system of a corporation, in line with international accounting standards, and their implications for a company's financial statements and ratios. Comprehension, incorporation and evaluation of critical accounting information contributes to a more efficient assessment of managerial decisions to support company financial performance and growth dynamics.</p>
<b>General Competences</b>
<ul style="list-style-type: none"> <li>- Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>- Adapting to new situations</li> <li>- Decision-making</li> <li>- Working independently</li> </ul>

- Team-work
- Working in an international environment
- Working in an interdisciplinary environment
- Project planning and management
- Production of new research ideas

### **(3) SYLLABUS**

The course syllabus develops along the following major sections:

- Introduction to Financial Accounting Concepts and Fundamentals
- International Accounting Principles and Standards
- Accounting Events, Book Entries, Accounts
- Corporate Financial Statements
- Balance Sheet Analysis
- Income Statement Analysis
- Cashflow Analysis
- Financial Assessment with Ratios

#### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b>	<ul style="list-style-type: none"> <li>• Face-to-face physical presence in class and implementation of e-class platforms</li> </ul>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Practical Exercises</li> <li>• Data Processing</li> <li>• Optical Material</li> <li>• E-Learning Platforms</li> </ul>	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	39
	Material Presentation	46
	Seminars	16
	Case Study	10
	Assignment	20
	<i>Course total</i>	<b>125</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	<p>Course evaluation: Assignment + Final Exam (1): 100%</p> <p>Evaluation criteria: Correct answers to theoretical + empirical exercises/cases</p> <p>Further details included in the course guide uploaded on e-class platform.</p>	

#### (5) PROPOSEDD BIBLIOGRAPHY

<p>- <i>Suggested bibliography:</i></p> <ul style="list-style-type: none"> <li>• Bekiaris M., Tzovas C. (2017), <i>Financial Accounting Principles</i>, Propompos Publications (ISBN 9786185036287)</li> <li>• Vasiliou D., Iriotis N., Balios D., Menexiadis M. (2019), <i>Principles of Financial Accounting</i>, Rosili Publications (ISBN 978-888-888-888)</li> </ul> <p>- <i>Related academic journals:</i></p> <p>The School library has available a large set of other Greek and international books and journals that are suggested as complementary support material to students interested in expanding further their knowledge background to this field.</p>
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