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<b>course title</b>	<b>Accounting I</b>			
<b>Course code</b>	<b>ACCT107</b>			
<b>Course type</b>	<b>Theoretical</b>			
<b>Level</b>	Undergraduate			
<b>Year / Semester</b>	Year 1 Semester 2			
<b>Teacher's name</b>	Demetriou Demetris			
<b>ECTS</b>	6	<b>Lectures / week</b>	3	<b>Laboratories / week</b>
<b>Course purpose and objectives</b>	This course provides an introduction to financial and management accounting. It is aimed at providing a broad understanding of the theory and practice of financial accounting, management accounting and financial management. It does not focus on the technical aspects, but rather examines the basic principles and underlying concepts and the ways in which accounting statements and financial information can be used to improve the quality of decision-making.			
<b>Learning outcomes</b>	<p>After the completion of the course students are expected to:</p> <ul style="list-style-type: none"> <li>• Be able to distinguish between different uses of accounting information and relate these uses to the needs of different groups of users</li> <li>• Explain the limitations of such statements and their analysis</li> <li>• Be able to categorise cost behaviour, and prepare and contrast inventory valuations under different costing methods</li> <li>• Describe the budgeting process and discuss the use of budgets in planning and control</li> <li>• Explain, discuss and apply relevant techniques to aid internal users in decision-making</li> </ul>			
<b>Prerequisites</b>	<b>ECON102 Introduction to Economics</b>	<b>Required</b>	None	
<b>Course content</b>	<ul style="list-style-type: none"> <li>• <b>Financial accounting:</b> Accounting harmonisation and International Financial Reporting Standards, Accounting concepts and conventions Nature, purposes and limitations. Preparation and interpretation of financial statements: 'Statement of Financial Position', Income statement and statement of cash flows, Analysis and interpretation of financial statements.</li> <li>• <b>Management accounting and financial management:</b> Cost behaviour, marginal and total absorption costing for inventory, Cost-volume-profit analysis, Introduction to budgetary planning and control, Standard costs, targets, and variance, Analysis, Capital investment decisions.</li> </ul>			
<b>Teaching methodology</b>	<p>The course content will be taught using:</p> <ul style="list-style-type: none"> <li>• Power Point presentations</li> <li>• Guided discussions with the active participation of students</li> </ul>			

	<ul style="list-style-type: none"> <li>• Examples and case studies that relate to the content of the course</li> <li>• Question and answer section</li> <li>• Use of internet and related IT infrastructure</li> <li>• Use of video projector and whiteboard</li> <li>• Use of calculator</li> </ul>
<p><b>Bibliography</b></p>	<p><b>Greek Bibliography</b></p> <ul style="list-style-type: none"> <li>• Λιαπής, Κ.(2003),Εισαγωγή στην οικονομική των επιχειρήσεων και τη λογιστική. Γ.Μπένου, ISBN: 9603590762</li> <li>• Καρδακάρης, Κ. (2008)Γενική Λογιστική τόμοι Ι και ΙΙ. Ιων,ISBN: 978-960-286-991-8.</li> <li>• Καλαμαράς, Ν. Δ. (2013). Γενική λογιστική: Θεωρία και εφαρμογή. 3<sup>η</sup> Έκδοση. Σταμούλη Α.Ε. ISBN 978-960-351-921-8</li> <li>• Tourna - Germanou, E. (2015). Χρηματοοικονομική λογιστική. Kallipos, Open Academic Editions. <a href="http://hdl.handle.net/11419/946">http://hdl.handle.net/11419/946</a></li> </ul> <p><b>English Bibliography</b></p> <ul style="list-style-type: none"> <li>• Harold Bierman, Jr(2010)Introduction To Accounting And Managerial Finance, An: A Merger Of Equals. Singapore: World Scientific, ISBN: 9789814273824. <b>EBSCOhost</b></li> <li>• BARKER, R. (2011) Short Introduction to Accounting. Cambridge: Cambridge University Press,. v. Dollar ed ISBN 9781107015517.<b>Ebsco Host</b></li> <li>• Dyson, J. (2010), Accounting for non-accountant students, 8th ed. Financial Times Prentice Hall, ISBN: 978-0-273-72297-7</li> <li>• Tsouris, G. (2009), Accounting: Assets=Capital+Liabilities, New Syllabus, 3rd ed. LCCI</li> <li>• Alan, S., and Frank, W. (2019). Business Accounting Volume 1. 14<sup>th</sup> Edition. Pearson. ISBN-13: 9781292208633</li> <li>• Mitchell, F., Patty, G., and Dixon, C. (2019). Principles of Accounting Volume 1: Financial Accounting. OpenStax. ISBN 13: 9781947172678.</li> </ul>
<p><b>Assessment</b></p>	<ul style="list-style-type: none"> <li>• Attendance and Class Participation: 10%</li> <li>• Assignment: 20%</li> <li>• Intermediary Written Examination: 30%</li> <li>• Final Written Examination: 40%</li> </ul>
<p><b>Language</b></p>	<p>English or Greek</p>