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Course title	Financial Accounting				
Course code	ACCT305				
Course type	Theoretical				
Level	Bachelor's				
Year / Semester	3 rd Year / 5 th Semester				
Teacher's name	Demetriou Demetris				
ECTS	6	Lectures / week	3	Laboratories / week	
Course purpose and objectives	The aim of the course is to familiarise students with the basic principles of Financial Accounting.				
Learning outcomes	<p>Upon completion of the course, students are expected to:</p> <p>Knowledge</p> <ul style="list-style-type: none"> • Analyse the terminology of financial accounting, its concepts and principles • Define the role of financial accounting in business and society <p>Skills</p> <ul style="list-style-type: none"> • Utilise accounting information and prepare a balance sheet, income statement and cash flow statement <p>Competences</p> <ul style="list-style-type: none"> • Appreciate the usefulness and limitations of financial statements. <p>Competences</p> <ul style="list-style-type: none"> • Examine the usefulness and limitations of financial statements 				
Prerequisites	ACCT105 Principles of Accounting	Required			

<p>Course content</p>	<ul style="list-style-type: none"> • Introduction to financial accounting • Accounting for transactions • Inventory valuation • Adjusting entries • Preparation of financial statements • Accounting for investors • Accounting to verify the accounts • Accounts receivable • Uncollected accounts • Accounting for long-term assets • Property, plant, and equipment • Accounting for existing liabilities • Staff salaries • Accounting for long-term liabilities • Bonds payable • Equity of shareholders • Accounting for cash flow • Financial ratios and interpretation of financial statements.
<p>Teaching methodology</p>	<p>Lectures with extensive exercises both in the classroom and at home.</p>

Bibliography	<p>Greek Bibliography</p> <ul style="list-style-type: none"> • Παπάς, Α. (2011). Χρηματοοικονομική λογιστική: Θεωρητικά και πρακτικά θέματα: Αρχές λογιστικής: Γενικό λογιστικό σχέδιο: Διεθνή λογιστικά πρότυπα. [<i>Financial accounting: Theoretical and practical issues: Accounting principles: General accounting plan</i>]. 3^η Έκδοση. Αθήνα: Μπένου Γ. ISBN 978-960-8249-84-4. • Atrill, P. (2010). Χρηματοοικονομική λογιστική: Για τη λήψη αποφάσεων. [<i>Financial accounting: For decision making</i>]. University studio press. ISBN: 978-960-12-1902-8. • Τούρνα-Γερμανού, Ε. (2015). Χρηματοοικονομική Λογιστική. [<i>Financial accounting</i>]. Kallipos Open Academic Editions. ISBN978-960-603-186-1. Retrieved from: http://hdl.handle.net/11419/946 . <p>Englsh Bibliography</p> <ul style="list-style-type: none"> • Williams, R., and Haka, S. (2015). <i>Financial & managerial accounting: The basis for business decisions</i>. 17th Edition. McGraw Hill Education. ISBN:9781259255830. • Horngren, C., Harrison, W., and Oliver, S. (2012). <i>Financial & managerial accounting: The managerial chapter</i>. 3rd Edition. Prentice Hall. ISBN: 9780132497923.
Assessment	<ul style="list-style-type: none"> • Attendance and class participation: 10% • Assignment: 10% • Midterm examination: 30% • Final examination: 50%
Language	<p>Greek or English</p>