



COURSE DESCRIPTION

1. GENERAL

SCHOOL	ECONOMIC SCIENCES		
DEPARTMENT	TOURISM		
LEVEL	Undergraduate		
COURSE CODE	ECO140	SEMESTER	8 th
COURSE TITLE	Financial Accounting		
INDEPENDENT TEACHING ACTIVITIES	WEEKLY TEACHING HOURS	ECTS	
Lectures	4	5	
COURSE CATEGORY	General Background		
COURSE TYPE	Elective		
PREREQUISITES	-		
LANGUAGE OF TEACHING AND EXAMINATIONS	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS			
URL	https://tourism.ionio.gr/en/undergraduate-studies/courses/1171/		
ECLASS	https://opencourses.ionio.gr/courses/DTO220/		

2. TEACHING RESULTS

Teaching Results
Upon successful completion of the course, students will be able to: - understand the basic financial elements of an economic unit. - draw up a balance sheet and profit and loss accounts. - calculate and be able to provide information, mainly to persons outside the financial units, i.e. third parties. - interpret critical information about the financial solvency of businesses. - look at the profitability, value, liquidity, cash flow, leverage and overall picture of a business.- evaluate investments and properly manage financial information.
General Skills
<ul style="list-style-type: none">• Seek, analyze and synthesize data• Decision making• Work in international environment• Project design and management

3. CONTENT

In this course, the analysis of transactions, the balance sheet, the statement of profit or loss, the statement of cash flows and the net position of a company are studied. Accounting for investments, receivables, stocks, material and intangible assets, liabilities, long-term bonds and equity transactions are also considered. The course introduces students to the basic financial indicators and gives their interpretation. Ethical issues related to financial reporting are also analyzed.

Financial Accounting

Course Code: ECO 140



Academic year: 2022-23 (Spring Semester - VIII)

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MATERIAL PER WEEK (as also posted in open courses e-class)

Week 1 Introduction - Legal Forms of Companies - Types of Accounting

Week 2 Basic Principles - Balance Sheet - Assets - Liabilities - Equity

Week 3 Key Financial Indicators

Week 4 Current and Fixed Assets - Short-term and Long-term Liabilities

Week 5 Investment Evaluation

Week 6 Profit and loss accounts

Week 7 Cost data, Profit accounts, Loss accounts, Balance sheets with examples, Financial/accounting ratios in the Business Plan

Week 8 Balance Sheets from real businesses and Interpretation of its Data

Week 9 Financial Reporting and Break-Even-Point (BEP) analysis

Week 10 Statement of Changes in Equity and Correlation between Financial Statements

Week 11 Stocks and Depreciation

Week 12 Cost of Sales and Methods of Calculating it

Week 13 Costing and Cost-accounting system

OFFICE HOURS

Monday-Thursday 12:00 pm - 1:00 pm

4. TEACHING AND LEARNING METHODS - EVALUATION

TEACHING METHOD	Lectures								
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Use of Ionio Open eClass https://opencourses.ionio.gr/courses/DTO220/								
TEACHING STRUCTURE	<table> <tr> <td>Activity</td> <td>Semester Workload</td> </tr> <tr> <td>Lectures</td> <td>52</td> </tr> <tr> <td>Literature Study and Analysis</td> <td>73</td> </tr> <tr> <td>Course Total (ECTS: 5)</td> <td>125</td> </tr> </table>	Activity	Semester Workload	Lectures	52	Literature Study and Analysis	73	Course Total (ECTS: 5)	125
Activity	Semester Workload								
Lectures	52								
Literature Study and Analysis	73								
Course Total (ECTS: 5)	125								
EVALUATION OF STUDENTS	The evaluation and attribution of the score takes place after the end of the written examination of the course during the examination period. The written exam includes open-ended questions (solution - development) as well as exercises to be solved. The answers to both can also be found in the material posted on the open-e-class of the								



Ionian University so that there is no negative bias against those who were unable to attend some lectures for any reason.

However, the evaluation and attribution of the score, is a multidimensional prism in which the participation of the students in the lectures, their engagement and efficiency during the lectures, as well as their general participation in the educational process is taken into account.

Regarding the evaluation of the Course and the Teacher, the process lasted from Monday, April 24 until Sunday, May 7, 2023 through a link and identification code, which the students had already received in their institutional email. It is very important that students carry out this evaluation process in the context of improving the quality of the educational process.

5. BIBLIOGRAPHY

1. Μπεκιάρης, Μ., Τζόβας, Χ., (2017). Αρχές χρηματοοικονομικής λογιστικής. Εκδόσεις Προπομπός Κιμέρης Κ. Θωμάς.
2. Βασιλείου, Δ., Ηρειώτης, Ν., Μπάλιος, Δ. (2019). Αρχές Χρηματοοικονομικής Λογιστικής - Χρηματοοικονομική Ανάλυση και Λήψη Αποφάσεων. Εκδότης Rosili Εμπορική - Εκδοτική Μ. ΕΠΕ.