

COURSE OUTLINE

(1) GENERAL

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|---|---|------------------------------|----------------|
| SCHOLL | Economics and Public Administration | | |
| ACADEMIC UNIT | Economic and Regional Development | | |
| LEVEL OF STUDIES | Undergraduate | | |
| COURSE CODE | 800011 | SEMESTER | 2 |
| COURSE TITLE | Business economics and Accounting | | |
| INDEPENDENT TEACHING ACTIVITIES <i>If credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole course, give the weekly teaching hours and the total credits.</i> | | WEEKLY TEACHING HOURS | CREDITS |
| | | 4 | 6 |
| <i>Add rows if necessary. The teaching organisation and methods used are described in detail at (d).</i> | | | |
| COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i> | General background, specialisation, skills development | | |
| PREREQUISITE COURSES: | Knowledge of Mathematics in High School | | |
| LANGUAGE OF INSTRUCTION and EXAMINATIONS : | Greek | | |
| IS THE COURSE OFFERED TO ERASMUS STUDENTS | No | | |
| COURSE WEBSITE (URL) | https://openeclasse.panteion.gr/courses/TMI182/ | | |

(2) LEARNING OUTCOMES

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| <p>Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competencies of an appropriate level, which the students will acquire with the successful completion of the course, are described.</i> <i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for Writing Learning Outcomes |
| <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> - identify the main components of an economic unit - describe the different parts that interact in the production process - understand how accounting relates to the business environment - understand how to use the accounting equation to analyse key business transactions - identify the sources and functions of accounting information - apply accounting reporting principles and tools - develop skills in recognizing and correctly representing accounting events - assess the key challenges associated with the management of accounting <p>Circuit/workflow</p> <ul style="list-style-type: none"> - understand how to evaluate the performance of an enterprise - construct a basic balance sheet and a P&L statement - identify this course under the title: "Business and Technology" in the ACCA Professional Body |
| <p>General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> |

Search for, analysis and synthesis of data and information with the use of the necessary technology.
Adapting to new situations
Decision-making
Working independently
Teamwork
Working in an international environment
Working in an interdisciplinary environment
Production of new research ideas

Project planning and management
Respect for difference and multiculturalism
Respect for the natural environment
Showing social, professional and ethical responsibility and sensitivity to gender issues
Criticism and self-criticism
Production of free, creative and inductive thinking
Others

- Research, analysis and synthesis of data and information with the use of the necessary technology
- Adapting to new situations
- Decision making
- Autonomous work
- Teamwork
- Working in an international environment
- Criticism and self-criticism
- Production of free, creative and inductive thinking
- Working in an interdisciplinary environment

(3) SYLLABUS

The basic modules of the course are :

1. Concept of economic unit
2. The circuit and organization of production
3. Types of enterprises
4. Organization of enterprises
5. Value of money - Financial mathematics
6. Investment Finance
7. Investment appraisal - Indicators of investment payback period, net present value and internal rate of return
8. Assets - Liabilities - Net position of the enterprise
6. Financial statements - Balance sheet - Profit and loss account - Distribution
7. Financial Indicators of Enterprises
8. Liquidity - productivity - profitability - economy – business efficiency/profitability of enterprises/efficiency of businesses
9. Basics of economic mathematics - Interest rates - Rants - Present value - Performance Factor
10. Forms of markets in business economics
11. Introduction to Accounting
12. Accounting Principles - Accounting Standards
13. Accounting records
13. The double-entry system
14. Accounting books - Journal entries - General ledger
15. The double entry system
16. Accounting/Financial Statements - Balance Sheet
17. Accounting Circuit
18. End-of-year accounting operations

(4) TEACHING and LEARNING METHODS - EVALUATION

| <p style="text-align: center;">DELIVERY <i>Face-to-face, Distance learning, etc.</i></p> | <p>Face-to-face</p> <p>Distance learning during periods of emergency and after obtaining relevant approvals</p> | | | | | | | | | | | | |
|---|---|-----------------|--------------------------|----------|----|-----------|----|--------------------|----|-------|----|---------------------|------------|
| <p style="text-align: center;">USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, and communication with students</i></p> | <p>Use of ICT in teaching, seminars-training using software, systematic use of the eClass platform for information and distribution of material and communication with students</p> | | | | | | | | | | | | |
| <p style="text-align: center;">TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, projects, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given, as well as the hours of non-directed study according to the principles of the ECTS.</i></p> | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Semester Workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">48</td> </tr> <tr> <td>Exercises</td> <td style="text-align: center;">42</td> </tr> <tr> <td>Non directed study</td> <td style="text-align: center;">50</td> </tr> <tr> <td>Exams</td> <td style="text-align: center;">40</td> </tr> <tr> <td>Course Total</td> <td style="text-align: center;">180</td> </tr> </tbody> </table> | <i>Activity</i> | <i>Semester Workload</i> | Lectures | 48 | Exercises | 42 | Non directed study | 50 | Exams | 40 | Course Total | 180 |
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| Lectures | 48 | | | | | | | | | | | | |
| Exercises | 42 | | | | | | | | | | | | |
| Non directed study | 50 | | | | | | | | | | | | |
| Exams | 40 | | | | | | | | | | | | |
| Course Total | 180 | | | | | | | | | | | | |
| <p style="text-align: center;">STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem-solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p> | <p>The evaluation is conducted in the greek language as follows:</p> <p>A. Written essay graded with 20% on the final grade B. Written exam to short answer questions at the end of the semester: 80%</p> <p>As they are accessible by the students on the course page in the open eClass.</p> | | | | | | | | | | | | |

(5) ATTACHED BIBLIOGRAPHY

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| <p><u>- Suggested bibliography:</u></p> <ul style="list-style-type: none"> • Liapis, K., Filos, J., 2017. Accounting & Business Economics, Benou Publications, Athens, Greece. • Karagiorgos, Th., Papadopoulos, D. (2006), Introduction to Financial Accounting, Germanos Publications. • Alfred A.M. (1968), Business Economics. St. Martin's Press, New York. • Sizer, J. (1989), An Insight into Management Accounting. Penguin Books Ltd, UK. • Glautier, M., Underdown, B. (1994), Accounting Theory and Practice. Pitman, London. |
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