

COURSE OUTLINE

(1) GENERAL

SCHOOL	SCHOOL OF INFORMATION SCIENCES & TECHNOLOGY		
ACADEMIC UNIT	DEPARTMENT OF STATISTICS		
LEVEL OF STUDIES	1st Cycle (UNDERGRADUATE)		
COURSE CODE	6163	SEMESTER	3rd
COURSE TITLE	INTRODUCTION TO ACCOUNTING INFORMATION SYSTEMS		
INDEPENDENT TEACHING ACTIVITIES	WEEKLY TEACHING HOURS	CREDITS	
	4	7	
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Elective - Specialised General Knowledge		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	GREEK		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	https://www.dept.aueb.gr/en/stat-courses		

(2) LEARNING OUTCOMES

Learning outcomes
<p>Upon completion of the course, students will be able to handle issues related to: Recognition of accounting events (transactions) and Electronic Preparation of Financial Statements</p>
General Competences
<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 Team work 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</p>

(3) SYLLABUS

This is an IFRS-based introductory course in financial accounting with emphasis on both theoretical concepts and real world applications. The conceptual framework of the International Accounting Standards (IAS) provides the basis for the presentation of accounting concepts, while the International Accounting Standards (both IAS and IFRS) explain the requirements for the preparation of financial statements. The course presents the accounting cycle with extensive electronic applications and gives special emphasis on the effects of electronically recording economic events (transactions) in the financial statements. The primary objective of the course is to familiarize students with all the parts of the accounting cycle (recording journal entries, posting them in ledger accounts, preparing trial balances and reporting financial statements) and develop all the necessary skills for the electronic preparation of financial statements in accordance with the requirements of International Financial Reporting Standards (IFRS).

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face to Face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY	YES	
TEACHING METHODS	Activity	Semester workload
	Classroom lectures	80
	Laboratory exercises	50
	Interactive teaching	15
	Project	30
	Course total	175
STUDENT PERFORMANCE EVALUATION	WRITTEN EXAMINATION AT THE END OF THE SEMESTER	

(5) ATTACHED BIBLIOGRAPHY

- Γκίκας, Δ. Παπαδάκη Α. Σιουγλέ Γ. Τζόβας Χ. (2016) Χρηματοοικονομική Λογιστική, 5η έκδοση, Εκδόσεις Μπένου.
- Μπάλλας, Α & Χέβας, Δ. (2022) ΛΟΓΙΣΤΙΚΗ: Χρηματοοικονομικές Αναφορές σύμφωνα με τα Ελληνικά & τα Διεθνή Λογιστικά Πρότυπα, 1η έκδοση, Εκδόσεις Μπένου
- Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel (2013) Financial Accounting, 7th edition, Wiley publications

