COURSE OUTLINE

(1) GENERAL

SCHOOL	Economics and Political Sciences		
ACADEMIC UNIT	Department of Economics		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	ACC201	**SEMESTER**	**4th**
COURSE TITLE	Accounting II		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	**WEEKLY TEACHING HOURS**	**CREDITS**
Lectures and tutorial sessions	4	7
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Special background
PREREQUISITE COURSES:	Accounting I
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	
COURSE WEBSITE (URL)	http://eclass.uoa.gr/courses/ECON154/

(2) LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *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*

Accounting II is an advanced elective course that builds on the foundations established in the compulsory course Accounting I. It strengthens the conceptual link between accounting principles, financial reporting, and the analysis of financial statements, emphasizing their application under real business conditions.

The course introduces students to the formal procedures of recording accounting transactions, determining operating and net results, and preparing financial statements in accordance with the applicable accounting framework and legislation governing the Greek economy.

Upon successful completion of the course, students will be able to:

- Acquire substantial and formally grounded knowledge of accounting information in line with current legal and regulatory requirements.
- Understand accounting procedures using account coding structures as applied in real-world business environments.
- Recognize and appreciate the operational workflow of a corporate accounting department.
- Collect, record, and organize accounting information through standardized procedures.

- Analyze accounting information to support effective decision-making.
- Describe the structure of a business using the legally mandated reporting frameworks.
- Identify key financial characteristics (e.g., assets, liabilities, equity) based on financial statements and the structure of account groups defined by accounting legislation.
- Recognize events that affect a firm's financial position and record them based on the Greek Accounting Standards.
- Select appropriate accounts and apply proper accounting procedures (e.g., debits, credits, ledgers) in accordance with the official chart of accounts.
- Determine the accounting result for a given reporting period.
- Explain the significance of the accounting cycle in providing information to decision-makers.
- Perform financial statement analysis.
- Compute key accounting measures and financial ratios (e.g., liquidity, profitability, activity ratios).
- Derive conclusions that support effective managerial and financial decision-making.
- Compare results across different reporting periods and assess important issues such as a firm's creditworthiness.

Successful completion of the course equips students with a deeper understanding of the field of accounting at a professional level. It provides essential foundations for further study in economics, business administration, and—most significantly—financial accounting and reporting.

General Competences

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?

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
Decision-making	*Respect for the natural environment*
Working independently	*Showing social, professional and ethical responsibility and sensitivity to gender issues*
Team work	*Criticism and self-criticism*
Working in an international environment	*Production of free, creative and inductive thinking*
Working in an interdisciplinary environment	*……*
Production of new research ideas	*Others…*
	…….

- Information retrieval and research skills
- Data analysis and interpretation
- Standardized recording and documentation of information
- Synthesis and integration of data and information
- Standardized computation and evaluation of results
- Standardized presentation and communication of information
- Critical analysis of information
- Derivation of evidence-based conclusions
- Development of recommendations to support decision-making
- Independent/individual academic work
- Promotion of high-quality, accurate, and reliable information

(3) SYLLABUS

The course covers the fundamental structure, concepts, and procedures of accounting, including:

Part I: Financial Accounting - Advanced study of fundamental accounting principles

Inventories

- Categories of inventories
- Accounting for inventories (Periodic vs. Perpetual inventory systems)
- Inventory valuation (cost determination methods and estimation methods)

Fixed Assets

- Categories of fixed assets

- Accounting for fixed assets
- Depreciation and depreciation methods (accounting and tax perspectives)
- Valuation of fixed assets

Receivables

- Categories of receivables
- Doubtful and uncollectible accounts
- Accounting for receivables

Securities

- Categories of securities
- Accounting for securities
- Valuation of securities

Cash and Cash Equivalents

- Accounts comprising cash and cash equivalents
- Accounting for cash and cash equivalents

Equity

- Categories of equity
- Accounting for equity accounts

Provisions

Liabilities

- Long-term and short-term liabilities
- Accounting for liabilities in euros and in foreign currency

Statement of Cash Flows

Part II: Analysis of Financial Statements

- Introductory concepts in financial statement analysis
- Methods of financial statement analysis
- Ratio analysis
- Liquidity ratios
- Activity ratios
- Profitability ratios
- Capital structure and solvency ratios
- Comparative (horizontal and vertical) financial statement analysis
- Break-even analysis
- Working capital analysis
- Practical applications

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Face-to-face
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of projector for in-class instruction; support of the learning process through the e-class electronic platform; self-assessment questions
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of*	(see table below)

Activity	***Semester workload***
Lectures	26
Tutorial sessions	26
Asynchronous question-and-answer interactions via the e-class platform	34

non-directed study according to the principles of the ECTS	Assigned exercises for completion via the e-class platform	40
	Independent and self-directed study	74
	Course total	***200***

STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *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* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	Final written examination (100%), which includes: ● Open-ended questions assessing theoretical understanding of accounting principles. ● Multiple-choice questions evaluating knowledge of core accounting concepts. ● Problem-solving exercises requiring: o the recording of accounting transactions in the appropriate accounting books, o the computation of financial ratios, and o the interpretation of findings derived from financial statement analysis.

(5) ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

Προχωρημένη Χρηματοοικονομική Λογιστική	Δ. Βασιλείου - Ν. Ηρειώτης - Δ. Μπάλιος	Εκδ. οίκος Rosili	2021
Αρχές Χρηματοοικονομικής Λογιστικής - Χρηματοοικονομική Ανάλυση και Λήψη Αποφάσεων	Δ. Βασιλείου - Ν. Ηρειώτης - Δ. Μπάλιος	Εκδ. οίκος Rosili	2019
Εφαρμοσμένη Λογιστική και Χρηματοοικονομική Ανάλυση	Θ. Καραγιώργος- Ν. Συκιανάκης	Εκδ. οίκος Rosili	2016

B) *Additional bibliography*:

Intermediate Accounting	Kieso, D., Weygandt, J. and Warfield, T.	Wiley	2016
Financial Accounting	Needles, B.	South Western Educational Publishing	2012

Εφαρμοσμένη Λογιστική και Χρηματοοικονομική Ανάλυση	Rice, A.	Εκδ. οίκος Rosili	2016