

COURSE MODULE OUTLINE

(1) General information

SCHOOL	SCHOOL OF SOCIAL SCIENCES		
PROGRAM COURSE	SPORT MANAGEMENT		
LEVEL OF STUDY	POSTGRADUATE		
COURSE UNIT CODE	DATH42	YEAR	2 nd (4th semester)
COURSE TITLE	Accounting for Sports Organizations and Enterprises		
INDEPENDENT TEACHING ACTIVITIES <i>in case credits are awarded for separate components/parts of the course, e.g. in lectures, laboratory exercises, etc. If credits are awarded for the entire course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
		21-22	10
Add rows if necessary. The organization of teaching and the teaching methods used are described in detail under section 4			
COURSE TYPE Compulsory, Optional, Optional mandatory	Optional mandatory		
PREREQUISITE COURSES:	NO		
LANGUAGE OF INSTRUCTION AND EXAMS:	GREEK		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	https://www.eap.gr/en/sports-administration/topics/#d42		

Learning Outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate (certain) level, which students will acquire upon successful completion of the course, are described in detail. It is necessary to consult:

APPENDIX A

- *Description of the level of learning outcomes for each level of study, in accordance with the European Higher Education Qualifications' Framework.*
- *Descriptive indicators for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and*

APPENDIX B

- *Guidelines for writing Learning Outcomes*

Upon completion of this thematic unit, students are expected to be able to:

- recognise the content of the financial statements of sports organisations and businesses
- evaluate economic units in the field of sport on the basis of financial statements
- use cost data in making key decisions in the field of sport
- prepare operating budgets of economic units in the field of sport
- apply basic techniques of capital expenditure budgeting for sports clubs, infrastructure and competitions

(2) LEARNING OUTCOMES

General Competences

Taking into consideration the general competences that students/graduates must acquire (as those are described in the Diploma Supplement and are mentioned below), at which of the following does the course attendance aim?

Search for, analysis and synthesis of data and information by the use of appropriate technologies,

Adapting to new situations

Decision-making

Individual/Independent work

Group/Team work

Working in an international environment

Working in an interdisciplinary environment (Other.....citizenship, spiritual freedom, social innovative research awareness, altruism etc.)

Project planning and management

Respect for diversity and multiculturalism

Environmental awareness

Social, professional and ethical responsibility and sensitivity to gender issues

Critical thinking

Development of free, creative and inductive thinking

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1. Search for, analysis and synthesis of data and information by the use of appropriate technologies
2. Adapting to new situations
3. Decision-making
4. Individual/Independent work
5. Group/Team work
6. Development of free, creative and inductive thinking

(2) COURSE CONTENT

This thematic unit aims to introduce financial reporting issues focusing on the content, preparation and analysis of financial statements, with reference to the sports sector. It also introduces the concept of costs, costing methods and the use of costs for decision making with particular reference to activity volume – cost – profit analysis. Finally, the unit deals with issues related to the preparation of operating budgets and capital expenditure budgets in the field of sports clubs and competitions.

(3) TEACHING METHODS--ASSESSMENT

MODES OF DELIVERY <i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i>	Distance education with three Group Counseling Meetings (OSS) during the academic year on weekends.	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY <i>Use of ICT in teaching, Laboratory Education, Communication with students</i>	• Remote meetings tools (webex) • Use of Presentation software (e.g. power point) • Use of Specialized software in the subjects under study. • Additionally, the students use office automation tools, web browsers and e-reader for digital books.	
COURSE DESIGN <i>Description of teaching techniques, practices and methods: Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, Internship, Art Workshop, Interactive teaching, Educational visits, projects, Essay writing, Artistic creativity, etc.</i> <i>The study hours for each learning activity as well as the hours of selfdirected study are given following the principles of the ECTS.</i>	Activity/Method	Annual workload
	3 OSS (* 4 hours)	12
	Educational activities (optional) (3 *3 hours)	9
	2 short essays (2 * 15 hours)	30
	1 semester essay (1 * 60)	60
	Written examination	3
	Individual study time	166
	Total module workload (hours)	280

STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS <i>Detailed description of the evaluation procedures:</i> <i>Language of evaluation, assessment methods, formative or summative (conclusive), multiple choice tests, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral exam, presentation, laboratory work, other.....etc.</i> <i>Specifically defined evaluation criteria are stated, as well as if and where they are accessible by the students.</i>	- Two (2) Short Written Essays, with weighting factor to the class unit's final grade 10% each. - One (1) Semester Essay with weighting factor to the class unit's final grade 20%. The grade of the written assignments (short and semester) is activated only with a grade equal to, or above the base (≥ 5) in the final or repeated exams - Final exams weigh 60% in the final class unit's grade. The final grade of the class unit, in a scale of 10, is calculated as follows: Final grade = $(SE1 * 0,1) + (SE2 * 0,2) + (FE * 0,6)$ There are all the criteria posted, both in each written assignment (in the study) and in the general regulation file:///D:/Users/User/Downloads/kanonismos-spoudwn-isxys-apo-to-didaktiko-etos-2022-2023.pdf
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(4) SUGGESTED BIBLIOGRAPHY:

<i>- Suggested bibliography</i> Primary bibliography - Τουρνά-Γερμανού Ε. (2015). Χρηματοοικονομική λογιστική. Αθήνα: Σύνδεσμος Ελληνικών Ακαδημαϊκών Βιβλιοθηκών. - Φλώρου Γ. (2015). Ποσοτικές μέθοδοι στα χρηματοοικονομικά. Αθήνα: Σύνδεσμος Ελληνικών Ακαδημαϊκών Βιβλιοθηκών - Λαζαρίδης Θεμιστοκλής (2020) Χρηματοοικονομική Ανάλυση Εκδόσεις Δισιγμα. - Δημητράς Α. και Μπάλλας Α. (2009). Διοικητική Λογιστική. Εκδόσεις Gutenberg. - Τσιτσάκης, Χ., (2017), Κοστολόγηση και Διοικητική Λογιστική, Αθήνα: Εκδόσεις Τσότρας.
