

## MODULE OUTLINE

### 1. GENERAL INFORMATION

<b>SCHOOL</b>	SOCIAL SCIENCES			
<b>PROGRAM COURSE</b>	BANKING, FINANCE AND FINANCIAL TECHNOLOGY (FINTECH)			
<b>LEVEL OF STUDY</b>	POSTGRADUATE			
<b>MODULE CODE</b>	TPAX51	<b>YEAR</b>	1 <sup>ST</sup>	
<b>COURSE TITLE</b>	ACCOUNTING INFORMATION			
<b>INDEPENDENT TEACHING ACTIVITIES</b> <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>	<b>HOURS</b>		<b>CREDITS</b>	
Weekly workload hours 18-19 × 30 weeks	560		20 ECTS	
<i>Add rows if necessary. The organization of teaching and the teaching methods used are described in detail under section 4</i>				
<b>COURSE TYPE</b> Compulsory, Optional, Optional mandatory	Compulsory			
<b>PREREQUISITE COURSES:</b>	There are no prerequisites for this module			
<b>LANGUAGE OF INSTRUCTION AND EXAMS:</b>	Greek			
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	No (due to annual duration of the module)			
<b>COURSE WEBSITE (URL)</b>	<p><a href="https://www.eap.gr/en/banking/topics/">https://www.eap.gr/en/banking/topics/</a></p> <p>Each module has its own space in the Learning Management System of HOU (<a href="http://study.eap.gr">http://study.eap.gr</a>), with controlled access (use of code) for students and teaching staff.</p>			

### 2. LEARNING OUTCOMES

#### ***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 module, students will be able to:

- Understand accounting statements as information tools for the financial situation of companies.
- Link the assets of a company with the sources of raising funds to acquire these assets, as recorded in its balance sheet.
- Link an organization's income and expenses to trying to understand how it operates and generates wealth.
- Understand the procedures followed by the accounting of a company (accounting circuit) in terms of how to provide information.
- Understand how cash flow types are distinguished and how they affect the viability of a business.
- Use accounting analysis tools to analyze the activity and profitability of companies.
- Focus on the liquidity of a business as a tool to analyze its viability.
- Come to conclusions about the credit risk and creditworthiness that characterizes a business, following specific analysis steps.
- Understand accounting valuation issues in practice, based on current legislation, and to the extent that starts with all the accounting statements and how they are prepared, and goes as far as linking them to all accounting information issues, groups of accounts and the various documents.
- Focus on specific accounting issues, which are often encountered in the transactions of a bank or a financial institution with companies and investors.

**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?*

<i>Search for, analysis and synthesis of data and information by the use of appropriate technologies,</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for diversity and multiculturalism</i>
<i>Decision-making</i>	<i>Environmental awareness</i>
<i>Individual/Independent work</i>	<i>Social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Group/Team work</i>	<i>Critical thinking</i>
<i>Working in an international environment</i>	<i>Development of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment (Other.....citizenship, spiritual freedom, social awareness, altruism etc.) .....</i>	.....

- Search for, analysis and synthesis of data and information by the use of appropriate technologies,
- Adapting to new situations
- Decision-making
- Individual/Independent work
- Working in an interdisciplinary environment
- Project planning and management
- Critical thinking

- Development of free, creative and inductive thinking

### 3. MODULE CONTENT

The purpose of this module is to help the student understand how basic concepts and techniques of corporate finance, investment evaluation and asset composition and management are applied in the management of banks, companies, and organizations.

**Subjects covered:**

- Financial Statement Reporting and Analysis
- Financial Accounting
- Advanced Financial Accounting

### 4. TEACHING METHODS - ASSESSMENT

<p><b>MODES OF DELIVERY</b> <i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i></p>	<p>Distance education with five (5) Group Counseling Meetings (OSS) during the academic year on weekends.</p>												
<p><b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</b> <i>Use of ICT in teaching, Laboratory Education, Communication with students</i></p>	<p>We use :</p> <ul style="list-style-type: none"> <li>• Remote meetings tools (cisco webex),</li> <li>• Presentation software (e.g. power point),</li> <li>• Spreadsheet software (Ms Excel).</li> </ul> <p>Additionally, the students use office automation tools, web browsers and e-reader for digital books.</p>												
<p><b>MODULE DESIGN</b> <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></p> <p><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></p>	<table border="1" data-bbox="682 1246 1364 1695"> <thead> <tr> <th data-bbox="682 1246 1119 1336"><b>Activity</b></th><th data-bbox="1119 1246 1364 1336"><b>Annual Workload</b></th></tr> </thead> <tbody> <tr> <td data-bbox="682 1336 1119 1403">5 OSS (x 4 hours)</td><td data-bbox="1119 1336 1364 1403">20</td></tr> <tr> <td data-bbox="682 1403 1119 1493">Preparation of Assignments (4 assignments x 42 hours)</td><td data-bbox="1119 1403 1364 1493">168</td></tr> <tr> <td data-bbox="682 1493 1119 1560">Examination</td><td data-bbox="1119 1493 1364 1560">2</td></tr> <tr> <td data-bbox="682 1560 1119 1628">Individual study</td><td data-bbox="1119 1560 1364 1628">370</td></tr> <tr> <td data-bbox="682 1628 1119 1695"><b>Total module workload (hours)</b></td><td data-bbox="1119 1628 1364 1695"><b>560</b></td></tr> </tbody> </table>	<b>Activity</b>	<b>Annual Workload</b>	5 OSS (x 4 hours)	20	Preparation of Assignments (4 assignments x 42 hours)	168	Examination	2	Individual study	370	<b>Total module workload (hours)</b>	<b>560</b>
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<p><b>STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS</b></p>	<p>Elaboration of four written assignments during the academic year, the average of the grades of which participates in the formation of the final grade of</p>												

<p><i>Detailed description of the evaluation procedures.</i></p> <p><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></p> <p><i>Specifically defined evaluation criteria are stated, as well as if and where they are accessible by the students</i></p>	<p>module by 30%, if there is a passable in the final or repetitive examinations.</p> <p>In the final written exams the grade of the written assignments participates in the formation of the final grade of module by 70%.</p> <p>All the criteria are posted, both in each written assignment (in the LMS study.eap.gr), as well as in the general regulation of HOU at:</p> <p><a href="https://www.eap.gr/education/study-regulations/">https://www.eap.gr/education/study-regulations/</a></p>
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## 5. SUGGESTED BIBLIOGRAPHY

### - Suggested bibliography:

Books purchased by the HOU and offered to students:

- Vasiliou D., N. Eriotis, Balios D. (2019), Financial Accounting Principles – Financial Analysis and Decision Making, 1<sup>nd</sup> ed., Rosili, Athens (in Greek).
- Vasiliou D., N. Eriotis, Balios D. (2021), Advanced Financial Accounting, 2<sup>nd</sup> ed., Rosili, Athens (in Greek).

Supplementary Document:

- Study Guide for the book: Vasiliou D., N. Eriotis, Balios D. (2019), Financial Accounting Principles – Financial Analysis and Decision Making, 1<sup>nd</sup> ed., Rosili, Athens (in Greek).
- Study Guide for the book: Vasiliou D., N. Eriotis, Balios D. (2021), Advanced Financial Accounting, 2<sup>nd</sup> ed., Rosili, Athens (in Greek).

Additionally, supplemental digital material (and multimedia) can be found within the study platform. In particular, there is posted teaching material (slides) for the OSSs and posted additional supporting material.

### -Related scientific Journals:

- The Association of Chartered Certified Accountants (ACCA) publications
- The Institute of Chartered Accountants in England and Wales (ICAEW) publications
- The Accounting Review
- European Accounting Review
- Journal of Accounting and Economics