

COURSE MODULE OUTLINE BAF-54

(1) General information

SCHOOL	SCHOOL OF SOCIAL SCIENCES		
PROGRAM COURSE	BANKING ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE UNIT CODE	BAF-54	YEAR	2nd
COURSE TITLE	ACCOUNTING II		
INDEPENDENT TEACHING ACTIVITIES		WEEKLY TEACHNG HOURS	CREDITS
18-19 weekly study hours (560 hours/30 weeks)		560	20
COURSE TYPE	Compulsory		
PREREQUISITE COURSES:	Completion of 3 courses or 60 ects		
LANGUAGE	GREEK		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	https://www.eap.gr/en/banking-accounting-and-finance/topics/		

(2) LEARNING OUTCOMES

Upon completion of the thematic unit BAF-54, students will be able to:
• Calculate the production cost, the cost of goods manufactured, and the cost of goods sold using managerial accounting techniques • Critically evaluate and apply the various costing systems. Perform Cost-Volume-Profit analysis. • Prepare budgets and use them as a tool for planning and control. • Apply standard costing and variances as a means to evaluate performance. • Apply accounting practices of limited and unlimited liability partnerships and limited liability companies. • Critically evaluate and apply important International Accounting Standards. • Use real-life case studies and recognize modern accounting practices, including ethical issues and ESG factors.

General Competences

- Ability to focus on specific objects
- Ability to synthesize, prioritize and evaluate research data
- Ability to use technology tools
- Ability to respond immediately to urgent and emergency situations and to take decisions
- Ability to communicate with different contexts (social, cultural, religious, racial, gender).
- Ability to work in a team
- Ability to think critically and comparatively

(3) COURSE CONTENT

The Module BAF-54 consists of the following sub-modules (subjects):

- Accounting for Companies
- Managerial Accounting
- International Accounting Standards

TEACHING METHODS--ASSESSMENT

MODES OF DELIVERY	• Presentation slides, Notes, exercises/essay type questions, Moodle, WebEx sessions, Group Advising Meetings
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY	• Remote meetings tools (webex) • Presentation software (e.g., power point) • Specialized software in the subjects under study. Additionally, the students use office automation tools, web browsers and e-reader for digital books.
COURSE DESIGN	• Students must first complete the six T.U. of the 1st, 2nd, and 3rd semester in order to begin preparation of their postgraduate diploma thesis. • The general categories for DT subjects are defined by the S.P. Director after consultation with the T.U. Coordinators, and are posted on the H.O.U. website, before the beginning of the period during which students submit their subject proposal. The S.P. Director is required to post instructions regarding issues of scientific methodology in DT preparation on the T.U. website. • Students submit proposals for thesis subjects of their interest (title, objective, and expected results) electronically, through a special educational portal. • Students who plan to prepare their DT in the spring semester may submit their thesis proposal from 1st of December until the 15th of January. Students who plan to prepare their DT in the fall semester may submit their thesis proposal first of June until the 15th of July. • The DT preparation period is one academic semester.

	• Students writing their DT in the fall semester must submit it to the Examination Committee by 20 January, and students writing their DT in the spring semester must submit it by 20 June. Upon completion of the necessary corrections/improvements according to the observations and comments expressed by the Board, students must submit the final thesis by 31 January or 30 June correspondingly for the fall and spring semesters. If approved, the DT is presented and defended in February, after the end of exams period or in July, after the repeat exams. • Examination Committees are made up of the 1st and 2nd Supervisors, in addition to the Director (or the T.U. Coordinator, if authorized by the Director). The latter only participates in the oral presentation, and thus in the final grade, whenever and wherever it is deemed necessary. Other Faculty Members or H.O.U. Teaching Staff or researchers may be present at the oral presentation as external observers, and may express their opinion. • Students must, after successfully presenting/defending their diploma thesis and incorporating any corrections or additions, even appendices that were indicated to them by the Examination Committee, upload it to the H.O.U. repository (apothesis.eap.gr).
STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS	4 Written Assignments (30%), Final written exams (70%)

SUGGESTED BIBLIOGRAPHY:

• Needles, Powers and Crosson (2016), Τεχνικές Κόστους, Εκδόσεις Broken Hill, Ελληνική Έκδοση • Καραγιώργος Θ. (2021), Λογιστική Εταιρειών και Φορολογία Εισοδήματος, Εκδόσεις Α/φοι Καραγιώργου, Θεσσαλονίκη • Καραγιώργος Θ. & Πετρίδης Α. (2016), Διεθνή Λογιστικά Πρότυπα: Θεωρία και Πράξη, Εκδόσεις Α/φοι Καραγιώργου, Θεσσαλονίκη
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