

COURSE OUTLINE

(1) General information

FACULTY/SCHOOL	ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
DEPARTMENT	TOURISM STUDIES		
LEVEL OF STUDY	UNDERGRADUATE		
COURSE UNIT CODE	TSK203	SEMESTER	2nd
COURSE TITLE	ACCOUNTING FOR TOURISM 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
Lectures		3	3
<i>Add rows if necessary. The organization of teaching and the teaching methods used are described in detail under section 4</i>			
COURSE TYPE <i>Background knowledge, Scientific expertise, General Knowledge, Skills Development</i>	Scientific expertise		
PREREQUISITE COURSES:	No		
LANGUAGE OF INSTRUCTION:	Greek		
LANGUAGE OF EXAMINATION/ASSESSMENT:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

(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*

Accounting is defined as the scientific branch that deals with the systematic collection, processing and recording of information concerning the professional property and financial result of companies. This course is designed to develop the concepts of the elements that compose the professional assets of a company (Assets, Net worth, Liabilities), as well as the elements that determine its financial result (Income, Expenses). At the same time, the bibliographic method will be developed through which the changes that the accounting events bring to the assets of a company are recorded

in the accounting books, setting in motion at least two accounts. Finally, emphasis will be placed on the issues of bookkeeping compliance, the correction of accounting errors, end-of-year accounting documents, taxation and the distribution of profits.

At the end of the course, students will be able to:

to compile and understand the balance sheet and results for the year.

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

Introduction of innovative research

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

.....

(Other.....citizenship, spiritual freedom, social awareness, altruism etc.)

.....

- Decision making
- Autonomous work
- Teamwork
- Promoting free, creative and inductive thinking

(3) COURSE CONTENT

Section 1: Financial Statements of Companies

Section 2: Balance Sheet

Section 3: Results of the Year

Section 4: Analysis and Registration of Business Transactions

Section 5: Adjusting the Accounts & Completing the Accounting Cycle

(4) TEACHING METHODS--ASSESSMENT

MODES OF DELIVERY <i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i>	Face-to-face														
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY <i>Use of ICT in teaching, Laboratory Education, Communication with students</i>	Power Point presentations Self-assessment exercises on the board Use of eclass electronic platform Electronic communication with students														
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>	<table border="1"> <thead> <tr> <th>Activity/Method</th> <th>Semester workload</th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>39</td> </tr> <tr> <td>Self-directed study</td> <td>10</td> </tr> <tr> <td>Individual practice</td> <td>10</td> </tr> <tr> <td>Preparing for final exams</td> <td>14</td> </tr> <tr> <td>Exams</td> <td>2</td> </tr> <tr> <td>Total</td> <td>75</td> </tr> </tbody> </table>	Activity/Method	Semester workload	Lectures	39	Self-directed study	10	Individual practice	10	Preparing for final exams	14	Exams	2	Total	75
Activity/Method	Semester workload														
Lectures	39														
Self-directed study	10														
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Preparing for final exams	14														
Exams	2														
Total	75														

<p><i>The study hours for each learning activity as well as the hours of self-directed study are given following the principles of the ECTS.</i></p>	
<p>STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS</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>Language of evaluation: Greek</p> <p>Written exams in the form of exercises</p>

(5) SUGGESTED BIBLIOGRAPHY:

-Suggested bibliography:

- Needles B., Marian P. 2016. Introduction to Accounting, Publications: BROKEN HILL PUBLISHERS LTD.
- D. Vasileio, Iriotis N. 2013. Principles of Financial Accounting, Publications: ROSILI EMPORIKI - EDITORIAL LTD