

Course title: Financial Accounting

Instructor: Ioanna Malkogianni Contact details: imalkogi@gmail.com

Semester: Winter

ECTS: 6

Workload during semester: 150 hours

Course overview

This course provides a comprehensive introduction to financial accounting and equip students with the essential knowledge and practical skills necessary to prepare key financial statements- including balance sheet, income statement, and cash flow statement- analyze these statements effectively, and calculate and interpret fundamental financial ratios.

Course outline per week

1st week: Introduction to financial accounting

2nd week: Balance sheet and the accounting equation

3rd week: Accounting principles and standards

4th week: Recording transactions

5th week: Accounts receivable and revenue recognition

6th week: Accounting for liabilities

7th week: Property, plant and equipment

8th week: Accounting for inventory

9th week: Other assets

10th week: Income statement

11th week: Cash flow statement

12th week: Financial statement analysis

13th week: Review and application

Capabilities developed in the course

Capability 1: Disciplinary Knowledge and Practice

Capability 2: Critical Thinking

Capability 3: Solution Seeking

Learning outcomes

-Understand the process of recording and classifying transactions

-Understand financial statements

-Analyze financial statements using ratio analysis to evaluate the financial position of an entity

Assessment methods

Assignments (30%)

Exams

NOTE: A student's assessed work may be reviewed for potential plagiarism or other forms of academic misconduct.

Delivery mode

Lectures

NOTE: The recording of any class on a personal device requires the permission of the instructor

Learning resources

ppt presentations/Digital platforms: Eclass (eclass.gunet.gr)

Reading list

1 Pratt J. (2011). Financial accounting in an economic context (8th ed.)", John Wiley & Sons.

2 Weygandt, J. J., Kimmel, P. D., & Mitchell, J. E. (2022). Accounting Principles (14th ed.), Wiley.