**COURSE LAYOUT**

1. **GENERAL**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **SCHOOL** | **Applied Economics and Social Sciences** | | | | |
| **DEPARTMENT** | AGRICULTURAL ECONOMICS & DEVELOPMENT | | | | |
| **STUDY LEVEL** | *Undergraduate* | | | | |
| **COURSE CODE** | 288 | **SEMESTER** | | 9 | |
| **COURSE TITLE** | Accounting IIΙ | | | | |
| **INDEPENDENT TEACHING ACTIVITIES** | | | **WEEKLY TEACHING HOURS** | | **CREDITS/ECTS** |
| LECTURES and TUTORIALS | | | 5 | | 5 |
|  | | |  | |  |
|  | | |  | |  |
|  | | |  | |  |
| **COURSE TYPE** | Elective, Scientific Area | | | | |
| **PREREQUISITES** | Accounting I, Accounting II, Evaluation of Investments in Agriculture | | | | |
| **LANGUAGE** | Greek with English support in terminology | | | | |
| **IS THE COURSE OFFERED forERASMUS STUDENTS?** | NO | | | | |
| **COURSE WEB PAGE** | <https://mediasrv.aua.gr/eclass/courses/934/> | | | | |

1. **LEARNING OUTCOMES**

|  |  |
| --- | --- |
| **Learning Outcomes** | |
|  | |
| The course is a continuation of Accounting I and Accounting II and focuses on the analysis of the International Financial Reporting Standards (IFRS). In particular, the framework governing IFRSs is discussed as well as the accounting treatment and disclosures required by each standard under examination.  The course is based on the selected analysis of IFRSs and of case studies in that context. Thus, a holistic picture is provided of the standard under discussion each time and the principles and rules that govern its application. This analysis can be continued in postgraduate programs with emphasis on Accounting. | |
| **General Competenses** |
| * Adaptation to course requirements * Decision making * Autonomous work * Development of research ideas * Exercise of critical thought and self-evaluation * Advancement of free, creative and inductive thinking | |

1. **COURSE CONTENT**

|  |
| --- |
| The course follows the subsequent indicative structure:   * Revision of basic financial accounting principles in the context of the international practice - Theory, practical applications - examples, exercises. * Equity, reserves and treasury shares. * Introduction of the IASB, the Conceptual Framework, and definitions applying on IFRSs. * IAS 18: Revenue; IAS 11: Construction Contracts; IFRS15: Revenue from contracts with Customers. Theory, practical applications - examples, exercises. * IAS 12: Income Taxes. Theory, practical applications - examples, exercises. * IAS 38: Intangible Assets; IAS 36: Impairment of Assets. Theory, practical applications - examples, exercises. * Financial Instruments: IAS 32 (Presentation of Financial Instruments); IAS 39, IFRS 9 (Recognition and Measurement of Financial Instruments): IFRS 7 (Disclosures). Theory, practical applications - examples, exercises. * IAS 7: Statement of Cash Flows. Theory, practical applications - examples, exercises. * IAS 2: Inventories; IAS 41: Agriculture and Biological Assets. Theory, practical applications - examples, exercises. * IAS 16: Property, Plant & Equipment; IAS 40: Investment Property. Theory, practical applications - examples, exercises. * IAS 17; IFRS 16: Leases. Theory, practical applications - examples, exercises. * IAS 37: Provisions, Contingent Liabilities and Contingent Assets. Theory, practical applications - examples, exercises. * IAS 19: Employee Benefits. * IAS 33: Earnings per Share. Theory, practical applications - examples, exercises. * Business Combinations and Consolidation: IFRS 3; IAS 27; IAS 28; IFRS 10; IFRS 11; IFRS 12. Theory, practical applications - examples, exercises. * The course is enriched with a presentation and discussion of examples from the agricultural and food sectors as they emerge from the everyday experience and the contemporary international literature. |

1. **TEACHING and LEARNING METHODS - Evaluation**

|  |  |
| --- | --- |
| **TEACHING METHOD** | In the auditorium and in smaller tutorial classes |
| **USE OF INFORMATICS and COMMUNICATION TECHNOLOGIES** | - All powerpoint lecture and tutorial slides are made available on Eclass prior to the lectures/tutorials.  - If necessary, online classes are provided via MS Teams. All such classes are digitally recorded and uploaded on MS Stream.  - Communication with students via Eclass and email |
| **TEACHING ORGANISATION** | |  |  | | --- | --- | | *Activity* | *Work Load* | | Lectures and tutorial classes (exercises) | 65 h | | Autonomous study | 60 h | | *Total contact hours and training* | ***125 h (5 ECTS)*** | |
| **STUDENTS EVALUATION** | A written final examination counting for 100% of the overall mark, with: - Multiple-choice questions examining both theory and practice - Journal Entry Exercises  All assessment criteria are explicitly defined. Students have access to their exam papers (written and archived). |

1. **BIBILIOGRAPHY**

|  |
| --- |
| ***Proposed Textbook(s) for the course (in Greek):***  - Νεγκάκης Χ. 2017. Διεθνή Πρότυπα Χρηματοοικονομικής Αναφοράς: Θεωρία και Εφαρμογές. Εκδόσεις Αειφόρος Λογιστική. Θεσσαλονίκη.  - Νεγκάκης Χ. 2017. Διεθνή Πρότυπα Χρηματοοικονομικής Αναφοράς: Ειδικά Θέματα. Εκδόσεις Αειφόρος Λογιστική. Θεσσαλονίκη.  - Kieso D, Weygandt J, Warfield T. 2018. Λογιστική – Εκτενής Ανάλυση με ΔΠΧΑ. (επιμ) Νεγκάκης Χ., Σώρρος Ι., Ζήσης Β., Παπαναστασόπουλος Γ., Τζελέπης Δ. Nicosia, Cyprus: Broken Hill, Αθήνα: Εκδόσεις Πασχαλίδης. *Suggested additional bibliography (optional):* - Deloitte. 2018. IGAAP 2018: International IFRS Pack. Croner-i. UK.  - Ernst & Young. 2018. International GAAP 2018. John Wiley and Sons Ltd.  - IFRS Foundation. 2018. IFRS Standards. IFRS Foundation.  - Stolowy, Η. and Lebas, J. M. 2017. Financial Accounting and Reporting, A global perspective. 5e. Thomson.  - Picker, R., Clark, K., Dunn, J., Kolitz, D., Livne, G., Loftus, J. and Van der Tas, L. 2016. Applying IFRS Standards. 4th edition. John Wiley & Sons.  ***Key academic journals***  - Accounting Organizations & Society (Rank: Association of Business Schools Journal List 4\*)  - Journal of Accounting & Economics (Rank: Association of Business Schools Journal List 4\*)  - Journal of Accounting Research (Rank: Association of Business Schools Journal List 4\*)  - The Accounting Review (Rank: Association of Business Schools Journal List 4\*)  - Contemporary Accounting Research (Rank: Association of Business Schools Journal List 4)  - Review of Accounting Studies (Rank: Association of Business Schools Journal List 4)  - Abacus (Rank: Association of Business Schools Journal List 3)  - Accounting, Auditing & Accountability Journal (Rank: Association of Business Schools Journal List 3)  - Accounting & Business Research (Rank: Association of Business Schools Journal List 3)  - Accounting Horizons (Rank: Association of Business Schools Journal List 3)  - Accounting Forum (Rank: Association of Business Schools Journal List 3)  - British Accounting Review (Rank: Association of Business Schools Journal List 3)  - Critical Perspectives on Accounting (Rank: Association of Business Schools Journal List 3)  - European Accounting Review (Rank: Association of Business Schools Journal List 3)  - International Journal of Accounting (Rank: Association of Business Schools Journal List 3)  - Journal of Business Ethics (Rank: Association of Business Schools Journal List 3)  - Journal of Business Finance & Accounting (Rank: Association of Business Schools Journal List 3)  - Management Accounting Research (Rank: Association of Business Schools Journal List 3)  - Public Money & Management (Rank: Association of Business Schools Journal List 2) |