

Course Title	Accounting				
Course Code	IACCT-200E				
Course Type	Compulsory				
Level	1st Cycle				
Year / Semester	Second/Fall				
Teacher's Name					
ECTS	4	Lectures / week	3	Laboratories / week	0
Course Purpose and Objectives	<p>In this introductory course, the student will understand the basic concepts of accounting. Through this course there will be an introduction to the basic principles of the double-entry system including recording transactions of selling goods and services, journalizing, posting, preparing trial balances, accounting monitoring for the debts and claims of the organization.</p>				
Learning Outcomes	<p>Through this course students will learn:</p> <ul style="list-style-type: none"> <li>• To apply the basic principles and standards of accounting.</li> <li>• To calculate and analyze simple financial indicators for each business.</li> </ul>				
Prerequisites	None	Required	None		
Course Content	<ul style="list-style-type: none"> <li>• Double-entry system</li> <li>• Chart of accounts – globally (general, sales, purchases)</li> <li>• Necessary documents and vouchers</li> <li>• Recording goods and service purchases, as well as payments and refunds</li> <li>• Recording sales, collections and returns</li> <li>• Error detection and corrective records for accounting errors</li> <li>• Preparation of balance</li> <li>• Stockroom keeping</li> <li>• Inventory valuation and depreciation</li> <li>• Managing a petty cash</li> </ul>				

Teaching Methodology	Lectures, examples, studies and presentations, videos and transparencies, as well as, in class work.														
Bibliography	Required: <ul style="list-style-type: none"> <li>• Personal manual-Lecturer's Notes.</li> </ul>														
Assessment	<ul style="list-style-type: none"> <li>• Class Participation</li> <li>• Assignments</li> <li>• Tests</li> <li>• Final Exam</li> </ul> <p>Grading Policy</p> <table border="1" data-bbox="448 757 1136 1037"> <tr> <td>Final Examinations</td> <td>30 – 50%</td> </tr> <tr> <td>Class Tests</td> <td>15 – 30% each</td> </tr> <tr> <td>Term paper or Projects</td> <td>15 – 30%</td> </tr> <tr> <td>Mid-Term</td> <td>30 – 40%</td> </tr> <tr> <td>Homework</td> <td>0 – 20%</td> </tr> <tr> <td>Quizzes</td> <td>0 – 10%</td> </tr> <tr> <td>Class Attendance &amp; Participation</td> <td>0 – 10%</td> </tr> </table>	Final Examinations	30 – 50%	Class Tests	15 – 30% each	Term paper or Projects	15 – 30%	Mid-Term	30 – 40%	Homework	0 – 20%	Quizzes	0 – 10%	Class Attendance & Participation	0 – 10%
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Language	English														