

Department of Accounting and Finance, University of West Attica (UNIWA),
Campus II

Offered modules in English

The Department of Accounting and Finance offers the following modules (courses) for the Erasmus incoming students:

	Course code	Course title	ECTS	Semester	
				Winter	Summer
1	12060001	Financial Statement Analysis	6		X
2	12060002	Business English	4		X
3	12070004	English for Business Communication	6	X	
4	12010003	Mathematics for Economics and Business	6	X	
5	12020004	Introduction to Statistics	5		X
6	12010004	Information Business Technology	6	X	
7	12020006	Research Methodology	5	X	
8	12070002	Auditing	6		X

Incoming students may also choose courses offered by other Departments, after consultation with the Erasmus office of UNIWA (erasmus2@uniwa.gr)

ERASMUS Course Descriptions and Learning Outcomes

Financial Statement Analysis (Code 12060001)

Prof. Nikolaos Sikianakis niksyk@uniwa.gr

The course focuses on the use, analysis and interpretation of accounting information disclosed in the financial statements in order to assist company evaluation and decision making related to resource allocation. Also, it deals with estimates on the value of the firm and its prospects for long-term survival.

Upon successful completion the student is expected to:

1. Comprehend the structure of financial statements
2. Interpret financial information disclosed in the financial statements
3. Perform financial analysis with the use of various analytical techniques
4. Compute and assess financial ratios
5. Evaluate managerial performance and predict corporate solvency or failure
6. Compare financial information among similar firms and sectors of the economy
7. Assist resource allocation decision - making

Course content

1. Introduction to Financial Statement Analysis
2. Fundamental Financial Statements & financial reporting

3. Technical Analysis, Cross sectional analysis & trend analysis.
4. Working capital reporting & management
5. Profitability Analysis
6. Activity ratios
7. Short-term Liquidity analysis
8. Cash Flow Statement reporting
9. Cash Flow Statement analysis
10. Capital Structure ratios
11. Investor ratios
12. Business Valuation and Dividend policy
13. Case studies

Business English (Code 12060002)

Prof. Evangelia Koutsogianni (evkouts@uniwa.gr)

The aim of this course is to provide students with essential reading and writing skills in Business English that will enable them to function effectively in a variety of academic and professional settings.

Upon successful completion of this course students will have acquired:

- reading efficiency for using textbooks, reference material and other sources written in English;
- knowledge of key terms and expressions in their subject area;
- competence to decode and reproduce academic texts from English to Greek and Greek to English;
- essential writing skills in English that will enable them to write academic essays, that contain a clear thesis, unified coherent paragraphs and relevant supporting details, supported by assigned readings with proper citation;
- oral presentation skills;
- oral communicative competence

Course content

Academic Readings

The syllabus includes the following specialized topics:

- Economics and the Business Environment
- Types and Legal Forms of Business Organizations
- Accounting Defined
- Employment Opportunities in Accounting
- Accounting Principles
- The Accounting Cycle
- Financial Statements
- Financial Ratios
- Budgeting
- Sources of Capital
- Money and Banking

- Fiscal Policy and Taxation
- Business in the Global Environment

Writing Skills

- Structuring and organizing expository texts
- Structuring an argument
- Methods of paragraph development (example, cause and effect, process analysis, comparison and contrast, classification)
- Describing factual information presented in graphical form
- Writing abstracts and summaries

English for Business Communication (Code 1207004)

Prof. Evangelia Koutsogianni (evkouts@uniwa.gr)

The aim of this course is to develop students' communication skills in the English language that will enable them to function effectively in a business environment. The course offers a practical approach to corporate communication that includes training in the principles and key elements of business writing and the effective delivery of oral presentations. The course content focuses on selected written and oral forms of communication related to topics and issues critical to students of Business Studies. Upon successful completion of this course students should be able to:

- write effective and concise letters and memos employing appropriate business format;
- prepare informal and formal reports that include analysis and offer recommendations;
- participate in meetings and conduct proper techniques in telephone usage;
- summarise personal achievements and skills in appropriate formats for future employers or academic institutions;
- perform effectively interviews;
- prepare and deliver an oral presentation utilizing electronic software

Course content

- Introduction to Business Communication course: The functions of business communication / Written and Oral communication in business /Style and Register
- Basic Sentence Grammar/Cohesion/Punctuation
- English for Socializing: introducing yourself, welcoming a visitor, offering/accepting hospitality, talking about your work, ending a conversation
- Letters of Inquiry, Responses to Inquiries, Quotations
- Orders, Order Acknowledgement, Advice of Dispatch, Incoterms
- Collection letters
- Letters of Complaint and Letters of Adjustment
- Conducting Meetings: expressing opinions, making suggestions, agreeing/disagreeing

- Banking and Credit Letters
- Telephone Communication: taking/leaving messages, making arrangements
- Reports /Incorporating Graphics: describing trends, expressing proportions, dealing with numbers
- Making Presentations
- Job search Writing:

Mathematics in Economic Sciences (Code 12010003)

Prof. Evangelia Kossieri (kossieri@uniwa.gr)

The purpose of the course is to enable students who use the applied mathematics science, to calculate the financial figures necessary for accountants and financial services executives. Students will understand concepts such as simple interest and compound interest and calculate interest rates, interest and capital. They will be able to combine this knowledge with elementary knowledge of mathematical analysis, to examine and evaluate financials.

Course content

- Basic concepts of mathematical analysis applied to economic problems
- Simple interest
- Average Interest Rate
- Discounting bills
- Interest or compound interest
- Cash flows
- Loans

Introduction to Statistics (Code 12020004)

Prof. Evangelia Kossieri kossieri@uniwa.gr

This course aims to familiarize students with the basic concepts of statistics and appropriate quantitative methods for presentation and assessment of business financial statements. The student should be able to collect, quantify and describe business data by appropriate statistical methods, be able to make useful conclusions and calculate the probability of achieving business objectives.

Course content

- 1/. Introduction to basic concepts of statistics

- 2/. Methods of collecting statistical data
- 3/. Methods of presentation of statistical data
- 4/. Introduction to descriptive statistics
- 5/. Frequency tables
- 6/. Graphs
- 7/. Measurements and Estimation
- 8/. Introduction to Combination Analysis
- 9/. Random Variable
- 10/. Probability distributions and calculations

Business Information Technology (Code 12010004)

Prof. Vasilios Zakopoulos (v.zakopoulos@uniwa.gr)

The course aims to introduce students to the broader field of information technology and information management as well as the acquisition of basic knowledge and skills in developing small-scale programs in a modern programming environment. The main goal is to allow students to understand the basic principles that govern this particular field of study and how an information technology may be used in an organization or business.

Research Methodology (Code 12020006)

Prof. Miltiadis Chalikias (mchalikias@hotmail.com)

The aim of this course is to introduce students to research methodology in order to have the opportunity to study and prepare a scientific text and especially to have the knowledge and skills to develop their dissertation.

After completing this course, the student should be able:

- To understand the different ways of research approach
- To investigate the literature and be able to prepare a literature review of a topic
- To choose the appropriate methodological approach to various case studies
- To carry out sample surveys and calculate the appropriate sample size
- To discern the limitations of research
- To be able to compare survey results

The course content is:

- Report on research philosophy
- Study literature

- Search hardware and statistical data ,
- Defining the methodology in several case studies
- Sampling technics -types of sampling
- Determination of sample size
- Measuring ranges of qualitative and quantitative data ,
- Validity and reliability of questionnaire
- Presentation and analysis of results,
- Critical discussion and comparison of findings with other studies,
- Conclusions and suggestions for further research and analysis.

Auditing (Code 12070002)

Prof. Dimitrios Charamis (dcharamis@uniwa.gr)

The course focuses on students to understand the core concepts and processes for auditing financial statements. Additionally, it highlights the informative value of the audit, the nature of audit work performed by Certified Public Accountants (CPA's) and the various professional services (types of audits) that they can provide. The course also aims for students to get acquainted with the applicable auditing framework, the Auditing Standards and the organization and operation of the auditing profession internationally.

The course syllabus include:

1. Nature and Objectives of auditing.
2. Historical development and organization of the audit profession.
3. Professional services provided by CPA's.
4. International Auditing Standards.
5. Social Responsibility and Code of Conduct for CPA's.
6. Internal Control System (ICS) and the operation of an Internal Audit function.
7. Outline of the external audit process.
8. Audit sampling.
9. Audit documentation.
10. Contents and types of Audit Reports.
11. Application of the audit process: Auditing the major transaction cycles.