### **COURSE OUTLINE**

### 1. GENERAL

SCHOOL	MANAGEME	MANAGEMENT AND ECONOMICS			
DEPARTMENT	ACCOUNTING AND FINANCE				
LEVEL OF STUDY	UNDERGRADUATE				
COURSE UNIT CODE	1206009	SEMESTER OF STUDY 6th			
COURSE TITLE	BANK ACCOUNTING				
COURSEWORK BREAKDOWN			TEACHING WEEKLY HOURS		ECTS Credits
	Lectures and Workshops		3(2+1)		4
COURSE UNIT TYPE	Specialization elective course				
PREREQUISITES	None				
LANGUAGE OF	Greek				
INSTRUCTION/EXAM					
COURSE DELIVERED TO ERASMUS	No				
STUDENTS					
MODULE WEB PAGE (URL)	-				

### 1. LEARNING OUTCOMES

## **Learning Outcomes**

The aim of this course is to provide students with skills that will enable them to apply Financial Accounting knowledge to banking sector activities, in accordance with the chart of accounts for banks. Upon completion of the course students will be able:

- 1. to distinguish between active, passive and transfer banking activities;
- 2. to make recordings of accounting events in accordance with the chart of accounts for the banking sector;
- 3. to understand the banking operations of derivatives;
- 4. to analyze bank financial statements and compute financial ratios.

# **General Skills**

- Analysis and synthesis of banking data.
- Depiction of banking transactions in accordance with the chart of accounts for banks.
- Teamwork.

### 2. COURSE CONTENT

The 13 week syllabus includes the following thematic units:

- 1. Introduction to banking terms. The Chart of Accounts for the Banking Sector in comparison to the Hellenic General Chart of Accounts.
- 2. Loans. Bill of exchange discounting. Loans in arrears
- 3. Secured by bill of lading loans
- 4. Secured by inventory loans
- 5. Secured by bills of exchange loans. Factoring
- 6. Leasing. Financial operation and accounting depiction
- 7. Sight deposits, savings deposits, and fixed-time deposits
- 8. Other types of deposit accounts, Bonds, Promissory notes
- 9. Exchange: Granting, deposits, and exchange rate difference
- 10. Profit calculation and income taxation of banks
- 11. Bank financial statements and ratio analysis
- 12. Categories of derivative accounts (Futures & Options in FTSE/XAA-20-40-Hedging)
- 13. Financial tools

#### 3. TEACHING METHODS-ASSESSMENT

MODE OF DELIVERY.	In-class lecturing			
USE OF INFORMATION AND				
COMMUNICATION TECHNOLOGY				
TEACHING METHODS	Method description	Semester Workload		
	<ul> <li>Lectures</li> </ul>	39		
	•Example accounting	20		
	problems			
	<ul> <li>Accounting exercises with</li> </ul>			
	answers.			
	Personal study	41		
	Course total	100		
ASSESSMENT METHODS	Final written examination comprising			
	problem solving tasks			
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### 4. BIBLIOGRAPHY

- Baye M. and Jansen D. (1995)"Money, Banking and Financial Markets", Houghton Mifflin Co.
- Brown C., Mallet D., Taylor M. (1993) "Banks", London.
- Cance D. (1995): "Introduction to Options and Futures", Dryden Press, Florida.
- Ernst & Young (1993): "International Bank accounting", Vol. 1,2,3rd ed.
- Hempel G. and Simonson D. (1999): "Bank Management", John Wiley % Sons, Inc. New York.
- Papadeas,P.(2011) Banking activities and derivatives in accordance with the banking sector chart of accounts, 4<sup>th</sup> ed.,Athens.