

## **INTRODUCTION TO ACCOUNTING (6 ECTS)**

The goal of this course is to introduce students to the principles of accounting through which they will be able to analyze basic financial reports, similar to those they will encounter upon entering the business world. Course participants will be introduced to the most important accounting principles of bookkeeping. A special emphasis will be placed on accounting techniques for recording assets, liabilities, capital, revenue and expenditures, as well as creating final financial reports. At the conclusion of the course, students will be introduced to the principles of managerial accounting and cost accounting, which will be studied in each of their respective courses. By actively participating in classes and exercises and by contributing to individual and team assignments, students will develop the capability to make independent business decisions based on external financial reports.