



Great North Business Incubator  
Stop Hunger. Join us for Sustainable Development

## 1. GENERAL

### Banking

## 1. LEARNING OUTCOMES

### COURSE OUTLINE

Target Group	Bank managers, Tellers, Investment officers, Client Relations managers, Financial consultancy etc.		
COURSE TITLE	BANK ACCOUNTING		
COURSEWORK BREAKDOWN	TEACHING HOURS	WEEKLY	
		4	
COURSE UNIT TYPE	Bank Accounting for the 21 <sup>st</sup> century		
PREREQUISITES	None		
LANGUAGE OF INSTRUCTION	English		
<b>Learning Outcomes</b>			
The aim of this course is to provide participants 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 participants 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 10 days 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
	• □ Lectures
	• Example accounting problems • Accounting exercises with answers.


## Upcoming Session

<b>Course One Dates</b>	<b>4 March 2019- 15 March 2019</b>
<b>Course Two Dates</b>	<b>13 May 2019- 24 May 2019</b>
<b>Course Three Dates</b>	<b>19 August 2019- 30 August 2019</b>
<b>Course Four Dates</b>	<b>21 October 2019- 31 October 2019</b>
<b>Total Course Fees</b>	<b>\$ 3 150 Including Vat of 15% includes pick up from Airport to and fro, all refreshments and lunches, pick up from lodge to and fro. An outdoor visit in South Africa.</b>
<b>Accommodation</b>	<b>\$720 per person for 12 days (This include bed and Breakfast.</b>
<b>Total Including Accommodation</b>	<b>\$ 3 870</b>