

DEPARTMENT OF ACCOUNTING AND FINANCE
UNDERGRADUATE COURSE DESCRIPTIONS

2. ΑΝΑΛΥΤΙΚΗ ΠΕΡΙΓΡΑΦΗ ΜΑΘΗΜΑΤΩΝ ΣΤΑ ΑΓΓΛΙΚΑ

MICROECONOMIC THEORY

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	101	SEMESTER	1
COURSE TITLE	Microeconomic Theory		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA189/		

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
Upon successful completion of the course a student will be able to: <ul style="list-style-type: none"> • Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced. • Understand the links between household behavior and the economic models of demand. • Understand the links between production costs and the economic models of supply. • Apply economic reasoning to individual and firm behavior.

<ul style="list-style-type: none"> Understand the meaning of marginal revenue and marginal cost Understand the major characteristics of different market structures 	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> Adapting to new situations Decision making Teamwork Critical thinking Production of free, creative and inductive thinking 	

3. SYLLABUS

<ul style="list-style-type: none"> Introduction to Economics Demand, supply and Elasticities Consumer Theory Market Efficiency
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4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>		Face to face
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>		<ul style="list-style-type: none"> Teaching using of Interactive Board and projector. Support learning process through electronic e-class platform.
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> Exercises. Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i>	<ul style="list-style-type: none"> Written examination Multiple choice questions Case study 	

<p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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5. ATTACHED BIBLIOGRAPHY

<p>Books:</p> <ol style="list-style-type: none"> 1. Mankiw G. & Taylor M. (2017), "Microeconomics" 2. Krugman P, & Wells R. (2017), "Economics in Modules" 3. Robin Bade & Michael Parkin (2010), "Foundations of Microeconomics" <p>Journals:</p> <ol style="list-style-type: none"> 4. International Journal of Economic Theory 5. Economic Papers: A journal of applied economics and policy 6. Economic Policy 7. International Economic Review 8. Economic Outlook 	
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BUSINESS ADMINISTRATION

1. GENERALLY

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
LEVEL OF EDUCATION	UNDERGRADUATE		
COURSE CODE	102	SEMESTER	1 st
COURSE TITLE	BUSINESS ADMINISTRATION		
INDEPENDENT TEACHING ACTIVITIES <i>In the case of credits are granted in separate parts of the course e.g. Lectures, Laboratory Exercises, etc. If credits are granted united for the entire course, insert the weekly teaching hours and the total credits</i>		TEACHING HOURS PER WEEK	CREDITS
Lectures		4	6
<i>Add lines if necessary. The teaching organization and teaching methods used are described in detail in 4</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special Background		
REQUIRED COURSES:	-		
TEACHING LANGUAGE and EXAMS:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	YES		
COURSE SITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA212/		

2. LEARNING OUTCOMES

Learning Outcomes <i>The learning outcomes of the course are described, the specific knowledge, skills and abilities in an appropriate level that students will acquire upon successful completion of the course.</i> <i>Refer Appendix A</i> <ul style="list-style-type: none"> • <i>Description of the Level of Learning Outcomes for each relevant course according to the European Higher Education Qualifications Framework</i> • <i>Descriptive Indicators Levels 6, 7 & 8 of the European Qualifications Framework Lifelong Learning and Appendix B</i> • <i>Summary Specification Guide of Learning Outcomes</i>
<p>The course aims to introduce students to basic concepts of business organization and management. For the better understanding of the course, the theory is combined with a variety of practical exercises, which require the active participation of students.</p> <p>In particular, with the successful completion of the course, students are expected to acquire the following specific skills:</p> <ul style="list-style-type: none"> • In-depth analysis of the content of different models of Management. • Assessment of the mission, goals and objectives of a private or public organization. • Division between the different types of companies and organizations. • Understanding the characteristics of an effective executive.

- Understanding the importance of strategic planning-programming for confronting the uncertainty.
- Understanding the importance of content and forms of organization.
- Understanding the importance and activities of Staffing function.
- Understanding the function of Leadership as a tool to enhance the effectiveness of the human factor.
- Understanding the necessity of the operation of Control and its applications.
- Development of analytical and synthetic skills and critical thinking.
- Development of individual responsibility and formulation of scientific opinions.
- Ability of presenting ideas in writing or orally.
- Development of team cooperative scientific spirit within the scientific work.
- Rational time management for prompt and right response to tasks.

General Skills

Taking into account the general competences to be acquired by the graduate (as listed in the Diploma Supplement and listed below) in what / which of these the course aims?

Search, analysis and synthesis of data and information, with the use of the required technologies

Adapting to new situations

Decision Making

Individual work

Team work

Working in a national environment

Working in a multidisciplinary environment

Developing new research ideas

Design and project management

Respect to diversity and multiculturalism

Respect to natural environment

Demonstration of social, professional and ethical

responsibility and sensitivity to gender issues

Criticism and self-criticism

Promotion of free, creative and inductive thinking

- Adaptation to new situations
- Decision making
- Team work
- Criticism and self-criticism
- Promotion of free, creative and inductive thinking

3. COURSE CONTENT

- Administrative systems and development of management thinking
- Nature and functioning of the administration
- Planning
- Organizing and Organizational theories
- Leading and Staffing
- Controlling

4. TEACHING and LEARNING METHODS - EVALUATION

LECTURE METHOD <i>Face to face, Distance Learning etc.</i>	Face to face in the class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Using ICT Teaching in Laboratory Training in the Communication with students</i>	I. Use of projector for the presentation of lectures with the help of power point program. II. Posting class notes of the course, the course lectures and other information and announcements to the electronic platform e-class of the department. III. Regular contact of students via emails and the online platform e-class.	
TEACHING ORGANIZATION <i>Detailed description of the way and the teaching methods. Lectures, Seminars, Laboratory Exercise, Exercise Field, Study and literature analysis, Tutorial, Practice (Placement), Clinical Practice, Art Workshop, Interactive Teaching, Study Visits, Study (project) Writing / work, Artistic creation etc.</i>	Activity	Workload Semester
	Lectures	50
	Practice Exercises that focus on microeconomic theory and analysis	30
	Independent Study	50
	Other activities (e.g. Group or Individual Work case study, educational trip,	20

The study hours of the student are displayed for each learning activity and the hours non-guided study so that the total workload in semester level corresponds to the standards of ECTS	lectures of external associate etc.)	
	Course Total (25 hours workload per credit unit)	150
<p>STUDENT EVALUATION</p> <p><i>Description of the evaluation process</i></p> <p><i>Language Evaluation, Evaluation Methods, Formative or Concluding, Multiple Choice Test, Short-Answer Questions, Test Development Questions, Troubleshooting, Written Work, Essay/Report, Oral examination, Public Presentation, Laboratory Work, Clinical Examination of the Patient, artistic Interpretation, Other/Others</i></p> <p><i>Explicitly defined evaluation criteria are referred and whether and which are accessible to students.</i></p>	<p>I. Writing final exam (80%) that includes:</p> <ul style="list-style-type: none"> - Short-answer questions, - Problem solving related to the nature and the function of administration, - Benchmarking of the theory elements. <p>II. Participation in other activities during the semester (20%)</p>	

5. RECOMMENDED-BIBLIOGRAPHY

<p><i>-Recommended Bibliography:</i></p> <ul style="list-style-type: none"> • Schermerhorn J. (2012), "Introduction to Management" • Gialelis Kiriakos (2011), " Basic Principles of Management " • Terzidis K. (2010), " Management-Strategy Approach " • Tzortzakos K and Tzortzaki A. (2008), " Organization and Management - Management of the New Age " • Bouradas D., (2002) " Management. Theoretical background. Modern Practices " <p><i>- Related Journals:</i></p> <ul style="list-style-type: none"> • Journal of Management Studies • Management and Organization Review • Strategic Change • Production and Operations Management • Strategic Management Journal
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INTRODUCTION TO ACCOUNTING

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	105	SEMESTER	1
COURSE TITLE	Introduction to Accounting		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	4
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Skills development		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
Upon successful completion of the course a student will be able to: <ul style="list-style-type: none"> • Demonstrate and understanding of accounting principles • Process financial data. • List in proper sequence the steps in the accounting cycle. • Classify accounts as either asset, liability, owner's equity, revenue, or expense. • Demonstrate an understanding of the purposes of and procedures for recording and posting transactions. • Prepare financial statements (income statement, statement of owner's equity, and balance sheet). • Generate accounting reports.
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <i>Search for, analysis and synthesis of data and Project planning and management</i>

<i>information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 	

3. SYLLABUS

<ul style="list-style-type: none"> • Recording financial transactions. • The profit and loss account and balance sheet. • Assets and liabilities. • Accounting for Receivables. • Budgeting. • Adjusting the Accounts. • Completion of Accounting Cycle.

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
	USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive,</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

<p><i>multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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5. ATTACHED BIBLIOGRAPHY

Books (In Greek Language):

- Εισαγωγή στη Χρηματοοικονομική Λογιστική, Powers Marian, Needles Belverd
- Γενική Χρηματοοικονομική Λογιστική, Δ. Γκίνογλου, Π. Ταχυνάκης, Σ. Μωυσή
- Γενική Χρηματοοικονομική Λογιστική (τ.Α'), Φίλιος Βασίλειος
- ΧΡΗΜΑΤΟΟΙΚΟΝΟΜΙΚΗ ΛΟΓΙΣΤΙΚΗ ΠΛΗΡΟΦΟΡΗΣΗ:ΒΑΣΙΚΗ ΘΕΩΡΙΑ ΚΑΙ ΧΡΗΣΗ ΜΕ ΑΝΑΝΕΩΣΗ ΤΟΥ ΕΓΛΣ ΓΙΑ ΤΗ ΣΥΝΤΑΞΗ ΧΡΗΜΑΤΟΟΙΚΟΝΟΜΙΚΩΝ ΚΑΤΑΣΤΑΣΕΩΝ ΜΕ ΤΑ ΕΛΠ, ΠΑΝΑΓΙΩΤΗΣ ΒΑΣ. ΠΑΠΑΔΕΑΣ
- Εισαγωγή στη Λογιστική, Needles B., Marian P.

MATHEMATICS FOR ECONOMISTS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	104	SEMESTER	1
COURSE TITLE	Mathematics for Economists		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes 	
Upon successful completion of the course a student will be able to understand the basic mathematical concepts and methods, with an emphasis on economic science.	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management Respect for difference and multiculturalism Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and sensitivity to gender issues
Decision-making	Criticism and self-criticism
Working independently	Production of free, creative and inductive thinking
Team work	.....
Working in an international environment	Others...
Working in an interdisciplinary environment	.....
Production of new research ideas	.....
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork 	

<ul style="list-style-type: none"> • Critical thinking • Production of free, creative and inductive thinking
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3. SYLLABUS

Real and complex numbers, sequences, continuum functions, derivative, integral. Linear systems. Applications of sequences, linear systems, derivatives and integrals in finance. Simple capitalization, complex capitalization, cash flows (loan), repayment of loans.
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4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

5. ATTACHED BIBLIOGRAPHY

Books (In Greek Language): <ul style="list-style-type: none"> • Α. Ξεπαπαδέας Μαθηματικές μέθοδοι στα Οικονομικά Τόμος Α.. Εκδοσεις Gutenberg • Φράγκος Χ. Μαθηματικά για την διοίκηση Επιχειρήσεων κα οργανισμών. Εκδόσεις Φράγκος 2015

- Κιόχος Π. και Κιόχος Α. (2013), Σύγχρονα Οικονομικά Μαθηματικά, Εκδόσεις Ελένη Κιόχου
- Μαύρη Μ. (2013), Οικονομικά Μαθηματικά: Μαθηματικές μέθοδοι στην επιστήμη της οικονομίας και της διοίκησης, Εκδόσεις Προπομπός
- Chiang Alpha C., [Wainwright Kevin](#) (2009) Μαθηματικές μέθοδοι οικονομικής ανάλυσης, 2^η έκδοση, Εκδόσεις Κριτική

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	105	SEMESTER	1
COURSE TITLE	Introduction to Information Technology		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS			
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes 	
<ul style="list-style-type: none"> • Basic computer systems architecture and structure understanding. • Digitization and digital information representation • Familiarity with the technologies that support modern telecommunications and in-depth internet infrastructure understanding • Development of competences in working and collaborating in multidisciplinary environments exploiting internet technologies • Established skills in utilizing modern IT technologies to address common issues • Fluency in financial platforms applications, in basic and advanced economic functions 	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management
Adapting to new situations	Respect for difference and multiculturalism
Decision-making	Respect for the natural environment
Working independently	Showing social, professional and ethical responsibility and sensitivity to gender issues
Team work	Criticism and self-criticism
Working in an international environment	Production of free, creative and inductive thinking
Working in an interdisciplinary environment	.....
	Others...

<i>Production of new research ideas</i>
<ul style="list-style-type: none"> • Search for, analysis and synthesis of data and information, with the use of novel ICT's • Adapting to new situations • Decision-making based on data analysis • Working in an interdisciplinary environment utilizing modern instruments

3. SYLLABUS

<p>Theory:</p> <ul style="list-style-type: none"> • Evolution of computer systems, computer generations. • The Von Neumann model, the notion of “stored program”. • Numerical systems. Operations with binary numbers, number conversions between numeral systems. • Digitisation and data representation of various information formats (textual, numeric, images, sound and video). • Logical operations – Bool algebra overview. • Computer architecture (HW) basics: Central processing unit, primary and auxiliary memory, input-output units, connecting subsystems, program execution. RISC and CISC architectures overview. • Communication Networks: Categories and devices. • The OSI stack analysed. • Bandwidth notion analysed. • The Internet communication protocol, TCP/IP stack • Internet services (World Wide Web as a service, Remote access and storage, e-mail protocols) • Data encoding/compression methods (Lossless: RLE, Huffman). Lossy compression methods. • Introduction to IT security technologies: Steganography, symmetric and asymmetric key cryptography. <p>Laboratory:</p> <ul style="list-style-type: none"> • Computer handling. Basic OS administration tasks. • Global OS Variables and settings. • File system management. • Internet services. • Spreadsheets functions with emphasis in finance and economy (PMT, PPMT, IPMT, FV, PV, NPER, RATE, NPV, IRR, SLN, DB, SYD, PRICE, YIELD). Macros.Charts-Graphics. <ul style="list-style-type: none"> • Introduction in basic table functions and databases principles.

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face			
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none">• Teaching using of Interactive Board and projector.• Support learning process through electronic e-class platform.			
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	<table><tr><th><i>Activity</i></th></tr><tr><td>Lectures for the theoretical part of the course, assisted by presentations in electronic form.<ul style="list-style-type: none">• Exercises. Disposal of the Lectures' presentations through the e-class platform under Common Creative License.</td></tr><tr><td>Lectures for the theoretical part of the course, assisted by presentations in electronic form.<ul style="list-style-type: none">• Exercises. Disposal of the Lectures' presentations through the e-class platform under Common Creative License.</td></tr></table>	<i>Activity</i>	Lectures for the theoretical part of the course, assisted by presentations in electronic form. <ul style="list-style-type: none">• Exercises. Disposal of the Lectures' presentations through the e-class platform under Common Creative License.	Lectures for the theoretical part of the course, assisted by presentations in electronic form. <ul style="list-style-type: none">• Exercises. Disposal of the Lectures' presentations through the e-class platform under Common Creative License.
<i>Activity</i>				
Lectures for the theoretical part of the course, assisted by presentations in electronic form. <ul style="list-style-type: none">• Exercises. Disposal of the Lectures' presentations through the e-class platform under Common Creative License.				
Lectures for the theoretical part of the course, assisted by presentations in electronic form. <ul style="list-style-type: none">• Exercises. Disposal of the Lectures' presentations through the e-class platform under Common Creative License.				

STUDENT PERFORMANCE EVALUATION	
<p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> • For the theory: interim progress and written examination at the end of the semester on the entire syllabus. • For the laboratory: examination in the computer lab with practical exercises and applications.

5. ATTACHED BIBLIOGRAPHY

<p>Books:</p> <ul style="list-style-type: none"> • Introduction in computer science. Behrouz Forouzan and Firouz Mosharraf. Kleidarithmos (2014). • The computer science. An integrated presentation. J . Glenn Brookshear. Kleidarithmos (2009). • Microsoft Office EXCEL. Theory-Functions-VBA – Applications. Karolidis – Xarchakos. Versions Abacus.
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MACROECONOMIC THEORY

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE

LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	201	SEMESTER	2
COURSE TITLE	Macroeconomic Theory		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA213/		

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes 	
<p>Upon successful completion of the course a student will be able to:</p> <ul style="list-style-type: none"> • Apply economic reasoning to understand the operation of an economy • Understand the causes and consequences of business cycles • Understand factors that contribute to and detract from long-term economic growth • Understand the factors determining gross domestic product, employment, the general level of prices, and interest rates. • Measure living standards, inflation, and unemployment for use as economic indicators. • Understand why household, business, government and global behavior determine the aggregate demand for goods and services • Understand the roles of fiscal and monetary policy in fighting recessions and inflation • Analyze the determinants of the relative strengths of fiscal and monetary policy for affecting gross domestic product. 	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i>

<i>Team work</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an international environment</i>	<i>.....</i>
<i>Working in an interdisciplinary environment</i>	<i>Others...</i>
<i>Production of new research ideas</i>	<i>.....</i>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 	

3. SYLLABUS

<ul style="list-style-type: none"> • Macro Key Sizes • The Measurement of National Income (GNI) • The Measure of Life Cost (Consumer Price Index) • Growth and Economic Development. • Unemployment and Employment (<i>more analysis is done on economic lesson of Labour & Industrial Relations in 5/7 semester</i>) • The Monetary System • Value of Money and Inflation

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination,</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

<i>public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	
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5. ATTACHED BIBLIOGRAPHY

<p>Books:</p> <ol style="list-style-type: none"> 1. Mankiw G., Taylor M. & A. Ashwin (2018), "Business Economics" 2. Mankiw G. & Taylor M. (2017), "Macroeconomics" 3. Krugman P. & Wells R. (2017), "Economics in Modules" 4. Baumol W. & Blinder A. (2012), "Macroeconomics: Principles and Policy" <p>Journals:</p> <ol style="list-style-type: none"> 5. International Journal of Economic Theory 6. Economic Papers: A journal of applied economics and policy 7. Economic Policy 8. International Economic Review 9. Economic Outlook
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HUMAN RESOURCE MANAGEMENT

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	202	SEMESTER	2

COURSE TITLE	Human Resource Management		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:	-		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA212/		

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i> 	
Upon completion of this course, students will be able to: <ul style="list-style-type: none"> • develop a clear and meaningful understanding of human resource management theory, functions and practices, • understand and defend the role and value of strategic human resource management in the success of modern organizations • describe the practices to find and hire the best employees and describe the compensation and benefits • analyze employee-employer issues using relevant ethical and legal processes. 	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>Others...</i>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 	

3. SYLLABUS

- Introduction to Human Resource Management (HRM)
 - Human Resources Management-Roles and Responsibilities
 - The Changing Role of HRM
 - HRM - Current and future Challenges
 - Strategic planning in HRM
 - Corporate Strategy and HRM strategy
 - Planning procedure in HRM
 - Recruitment and Selection
 - Recruitment Strategies
 - Processes for Selecting the Best Candidate
 - Compensation and Recognition
 - Employee Compensation
 - Incentives and Rewards
 - Employee Benefits and Services
 - Effective Employee Relations
 - Establishing a Positive Work Environment
- Foundations of Effective Employee Relations

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	20
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	50
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination,</i>	Course total	
	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	
		150

<i>public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	
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5. ATTACHED BIBLIOGRAPHY

Books:
6. Dessler G., (2012), "Human Resource Management-Basic issues and current trends" (Kritiki).
7. Gomez-Mejia L., Balkin D, Cardy R. (2016), "Human Resource Management" (Broken Hill Publishers Ltd)
8. Xirotiri-Koufidou., (2010), "Human Resource Management- Building the foundations of HRM", (Anikoula)

FINANCIAL ACCOUNTING

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	203	SEMESTER	2
COURSE TITLE	Financial Accounting		

INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures and exercises		4	4
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Skills development		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes 	
Upon successful completion of the course a student will be able to: <ul style="list-style-type: none"> • Understand the concepts and measurements that underlie financial statements. • Develop the skills needed to analyze financial statements effectively. • Prepare the multistep income statement, explain the objectives and purposes of this statement. • Identify and explain all of the fundamental accounts that comprise revenue, assets, liabilities and stockholders' equity. • Calculate accruals and deferrals; identify accounts; and record accrual and deferral entries. • Record both employer and employee transactions and account for all other aspects of a payroll accounting system • Identify, apply and analyze the valuation of Inventory and Cost of Goods Sold, Methods of Estimating Inventories. 	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>Others...</i>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making 	

<ul style="list-style-type: none"> • Teamwork • Critical thinking • Production of free, creative and inductive thinking
--

3. SYLLABUS

<ul style="list-style-type: none"> • Assets Value and Owner's Equity • Introduction to Depreciation • Accounting for Merchandising Operations • Inventories and Cost of Goods Sold, Methods of Estimating Inventories • Long-Term Assets • Liabilities • Payroll Accounting • Accruals and deferrals • Financial Statements
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4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation</i>	Course total 150	
	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

<i>criteria are given, and if and where they are accessible to students.</i>	
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5. ATTACHED BIBLIOGRAPHY

Books (In Greek Language):

- Χρηματοοικονομική-Λογιστική, Harrison W., Horngren C., Thomas W.
- ΣΥΓΧΡΟΝΗ ΧΡΗΜΑΤΟΟΙΚΟΝΟΜΙΚΗ ΛΟΓΙΣΤΙΚΗ, ΓΕΩΡΓΟΠΟΥΛΟΣ Ν ΑΝΤΩΝΙΟΣ

BUSINESS STATISTICS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	204	SEMESTER	2
COURSE TITLE	Business Statistics		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded</i>	WEEKLY TEACHING HOURS	CREDITS	

<i>for the whole of the course, give the weekly teaching hours and the total credits</i>		
Lectures	4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>		
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background Compulsory	
PREREQUISITE COURSES:		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek	
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (English)	
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA240/	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

At the completion of the course, the students will be able to:

- Understand the DCOVA problem-solving framework that presents discrete steps to define, collect, organize, visualize, and analyze data
- Demonstrate understanding of statistical thinking and data analysis techniques for decision-making under uncertainty
- Apply statistical techniques to data sets, and correctly interpret the results
- Use MS-Excel as a tool to perform statistical analysis

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Decision-making
- Working independently
- Production of free, creative and inductive thinking

3. SYLLABUS

- Introduction to statistics
- Descriptive statistics (including graphical methods), Measures of central tendency and dispersion
- An introduction to probability theory: basic concepts, definitions of probability, conditional Probability, Bayes' theorem
- Probability distributions: Discrete distributions (Binomial distribution, Poisson distribution). Continuous distributions (normal distribution, t , χ^2 , F)
- Methods from analytic statistics: Linear correlation, Simple linear regression, multiple regression, hypothesis testing, estimating with confidence intervals, analysis of variance

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	<ul style="list-style-type: none"> • Lectures for the theoretical part of the course, assisted by presentations in electronic form. 	52
	<ul style="list-style-type: none"> • Independent study 	98
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> ○ Written examination ○ Problem solving ○ Written work ○ Project work and presentations for Erasmus students 	

5. ATTACHED BIBLIOGRAPHY

1. Aczel, A. D. and Sounderpandian, J., Complete Business Statistics, McGraw – Hill Primis, 7th edition, 2010
2. Berenson, M. L., Levine, D. M. and Szabat, K. A., Basic Business Statistics. Concepts and

Applications, Pearson, 13th Edition, 2015

3. Field A. Discovering Statistics Using IBM SPSS Statistics, 5th edition, Sage Publications, 2018.

INFORMATION SYSTEMS' ARCHITECTURES

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	205	SEMESTER	2
COURSE TITLE	Computer Systems' Architectures		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and</i>	WEEKLY TEACHING HOURS	CREDITS	

<i>the total credits</i>			
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS			
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i> 																			
<ul style="list-style-type: none"> • Understanding of the architecture and operation of modern Operating Systems • Familiarity with the process of algorithmic problem solving • Cloud Computing and Software as a Service. Thin/thick client architectures • Solid ground on data structures attributes • Fluency in designing and developing basic database schemes in common RDBMS's • Data harvesting and data mining • Understanding the basic principles of machine learning and AI 																			
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <table> <tr> <td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr> <tr> <td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr> <tr> <td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr> <tr> <td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr> <tr> <td></td><td><i>.....</i></td></tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
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<i>Working in an interdisciplinary environment</i>	<i>.....</i>																		
<i>Production of new research ideas</i>	<i>Others...</i>																		
	<i>.....</i>																		
<ul style="list-style-type: none"> • Search for, analysis and synthesis of data and information, with the use of novel ICT's • Adapting to new situations • Decision-making • Working in an interdisciplinary environment utilizing modern instruments 																			

3. SYLLABUS

Theory: <ul style="list-style-type: none"> • Operating Systems (UNIX, Ms-Windows, Linux, iOS, Android) • Time scheduling / Time Sharing / Deadlocks • Algorithms and Data Structures, algorithmic problem solving • Information systems and network architectures (multi-tier, client-server, centralized, distributed, P2P)

<ul style="list-style-type: none"> • Programming models. Introduction to structured and OO programming • Programming languages Introduction (C, C++, Java, Javascript), sample programs • Entity-Relationship model, Databases and RDBMS's, SQL • Data mining, data analysis and business intelligence • Software engineering. Modeling and lifecycle of software intensive systems. Software development and project administration methodologies • Modeling languages Introduction (UML, XML) • Artificial Intelligence, Expert systems and Neural Networks initiatives. <p>Laboratory:</p> <ul style="list-style-type: none"> • Advanced Spreadsheets. E-R Databases' Design and Development. • Simple front-end UI design and development • Analysis and

4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY</p> <p><i>Face-to-face, Distance learning, etc.</i></p>	Face to face
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform.
<p>TEACHING METHODS</p> <p><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	<p>Activity</p> <ul style="list-style-type: none"> • Lectures for the theoretical part of the course, assisted by digital presentations. • Per case flipped classrooms • Exercises. Disposal of the Lectures' presentations through the e-class platform under Common Creative License. • Practice in Computer Labs • Exemplary exercises • Disposal of the digital presentations and material
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> • For the theory: interim progress and written examination at the end of the semester on the entire syllabus • For the laboratory: examination in the computer lab with practical exercises and applications

5. ATTACHED BIBLIOGRAPHY

<p>Books:</p> <ul style="list-style-type: none"> • Introduction in computer science. Behrouz Forouzan and Firouz Mosharraf. Kleidarithmos (2014).

- The computer science. An integrated presentation. J. Glenn Brookshear. Kleidarithmos (2009).
- Enterprise information systems II. Pollalis, Giannakopoulos, Demopoulos. Stamoulis Publications (2004).

PRINCIPLES OF FINANCIAL MANAGEMENT

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	301	SEMESTER	3
COURSE TITLE	PRINCIPLES OF FINANCIAL MANAGEMENT		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6

Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		
COURSE TYPE general background, special background, specialised general knowledge, skills development	Special background COMPULSORY	
PREREQUISITE COURSES:		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek	
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes	
COURSE WEBSITE (URL)		

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes 																			
<p>The purpose of the course is to introduce students to the basic concepts of Financial Management, focusing mainly on short-term Financial Planning. In addition, all the necessary knowledge of rational decision-making, management and implementation is provided. They familiarize with capital, financial flows and assets, investments, leverage and techniques, methods, control and evaluation of financial products.</p>																			
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <table border="0"> <tr> <td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr> <tr> <td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr> <tr> <td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr> <tr> <td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr> <tr> <td></td><td><i>.....</i></td></tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
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<i>Production of new research ideas</i>	<i>Others...</i>																		
	<i>.....</i>																		
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 																			

3. SYLLABUS

<p>Basic concepts of financial management (Financial operation. The business financial environment, Accounting Information, The Role of Cash Flows under financial decisions).</p> <p>Short-term Financial Planning: 1 /. Working Capital (Concept, Basic Principles of Management, Alternative Financing Policies) 2 /. Inventory Management, 3 /. Receivables Management, 4 /. Cash Management, 5 /. Stock Management, 6 /. Current liabilities management</p> <p>Applications of Short-term Financial Planning.</p>
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4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY Face-to-face, Distance learning, etc.	Face to face
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<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
<p>TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	<p>Activity</p>	<p>Semester workload</p>
	<p>Lectures for the theoretical part of the course, assisted by presentations in electronic form.</p>	<p>50</p>
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	<p>30</p>
	<p>Independent study</p>	<p>50</p>
	<p>Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)</p>	<p>20</p>
	<p>Course total</p>	<p>150</p>
<p>STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

5. ATTACHED BIBLIOGRAPHY

- *Recommended Bibliography:*
 - Kioxos p., Panagou B. (2018). "Financial management". Ed. E.Kioxou, Athens.
 - Zopounidis K., Voulgari F., Lemonakis Ch., Grigoroudis E., Katharakis M., (2012) "Contemporary Issues Funding and Strategic Business Planning". Ed. A.Stamoulis, Athens.
 - Artakis G. (2013), "Financial Management-Analysis and Planning", Ed. Interbooks, Athens.
 - Vasileiou D. and Ireiotis N. (2008), "Financial Management Theory and Practice". Ed. Rosili, Athens.
 - Artakis G. (2013), "Financial management-investment decisions", Ed. Interbooks, Athens.
- *Related Scientific Journals:*
 - International Business Research
 - Review of Financial Studies
 - Journal of Finance

- *Journal of Financial Economics*
- *Journal of Management*
- *Engineering Management Research*

BUSINESS STRATEGY AND POLICY

1. GENERALLY

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
LEVEL OF EDUCATION	<i>Bachelor</i>		
COURSE CODE	505	SEMESTER	5 ^o
COURSE TITLE	BUSINESS STRATEGY AND POLICY		
INDEPENDENT TEACHING ACTIVITIES <i>In the case of credits are granted in separate parts of the course e.g. Lectures, Laboratory Exercises, etc. If credits are granted united for the entire course, insert the weekly teaching hours and the total credits</i>		TEACHING HOURS PER WEEK	CREDITS
Lectures		4	5
<i>Add lines if necessary. The teaching organization and teaching</i>			

<i>methods used are described in detail in 4</i>	
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General Background
REQUIRED COURSES:	
TEACHING LANGUAGE and EXAMS:	Greek and English (optional)
THE COURSE IS OFFERED TO ERASMUS STUDENTS	Yes
COURSE SITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA212/

2. LEARNING OUTCOMES

Learning Outcomes <i>The learning outcomes of the course are described, the specific knowledge, skills and abilities in an appropriate level that students will acquire upon successful completion of the course.</i> Refer Appendix A <ul style="list-style-type: none"> • <i>Description of the Level of Learning Outcomes for each relevant course according to the European Higher Education Qualifications Framework</i> • <i>Descriptive Indicators Levels 6, 7 & 8 of the European Qualifications Framework Lifelong Learning and Appendix B</i> • <i>Summary Specification Guide of Learning Outcomes</i> 																	
<p>The enlargement and simultaneously the consolidation of the knowledge that students acquired during their studies, about the business and the business environment.</p> <p>Specifically, it is aimed after students understand the necessity of business strategy, the role it plays in the complex and rapidly changing business environment, to acquire knowledge of the basic concepts, methods and strategy formulation and implementation tools in business in order to ensure competitive positioning in the market (development of competitive advantage) and sustainability.</p>																	
General Skills <i>Taking into account the general competences to be acquired by the graduate (as listed in the Diploma Supplement and listed below) in what / which of these the course aims?</i> <table border="0"> <tr> <td><i>Search, analysis and synthesis of data and information, with the use of the required technologies</i></td><td><i>Design and project management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect to diversity and multiculturalism</i></td></tr> <tr> <td><i>Decision Making</i></td><td><i>Respect to natural environment</i></td></tr> <tr> <td><i>Individual work</i></td><td><i>Demonstration of social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in a national environment</i></td><td><i>Promotion of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in a multidisciplinary environment</i></td><td></td></tr> <tr> <td><i>Developing new research ideas</i></td><td></td></tr> </table>		<i>Search, analysis and synthesis of data and information, with the use of the required technologies</i>	<i>Design and project management</i>	<i>Adapting to new situations</i>	<i>Respect to diversity and multiculturalism</i>	<i>Decision Making</i>	<i>Respect to natural environment</i>	<i>Individual work</i>	<i>Demonstration of social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in a national environment</i>	<i>Promotion of free, creative and inductive thinking</i>	<i>Working in a multidisciplinary environment</i>		<i>Developing new research ideas</i>	
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<i>Working in a national environment</i>	<i>Promotion of free, creative and inductive thinking</i>																
<i>Working in a multidisciplinary environment</i>																	
<i>Developing new research ideas</i>																	
<ul style="list-style-type: none"> • Individual Work • Team Work • Design and Project Management • Decision Making 																	

3. COURSE CONTENT

<ul style="list-style-type: none"> • Introduction to Business Strategy • Strategic analysis of the external environment-Providence of future developments • Strategic internal environment analysis - Comparative Typification. • Corporate Mission - Vision – Corporate Declaration Mission • Basic Strategy Assumptions • Theory of S.W.O.T. (Capabilities - Weaknesses - Opportunities - Threats) Study Cases with S.W.O.T. analysis • Analysis and Evaluation of Alternative Strategies
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- Selection of the appropriate Strategy

4. TEACHING and LEARNING METHODS - EVALUATION

LECTURE METHOD <i>Face to face, Distance Learning etc.</i>	In class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Using ICT Teaching in Laboratory Training in the Communication with students</i>	Use of Interactive Whiteboard and projector. Support Learning process through the electronic platform e-class	
TEACHING ORGANIZATION <i>Detailed description of the way and the teaching methods.</i> <i>Lectures, Seminars, Laboratory Exercise, Exercise Field, Study and literature analysis, Tutorial, Practice (Placement), Clinical Practice, Art Workshop, Interactive Teaching, Study Visits, Study (project) Writing / work, Artistic creation etc.</i> The study hours of the student are displayed for each learning activity and the hours non-guided study so that the total workload in semester level corresponds to the standards of ECTS	Activity	Workload Semester
	Lectures from the chair for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Business Case Studies • Disposal of electronic teaching presentations to students. 	30
	Other activities (e.g. Group or Individual Work case study, educational trip, lectures of external associate etc.)	20
	Independent Study	50
	Course Total (25 hours workload per credit unit)	150
STUDENT EVALUATION <i>Description of the evaluation process</i> <i>Language Evaluation, Evaluation Methods, Formative or Concluding, Multiple Choice Test, Short-Answer Questions, Test Development Questions, Troubleshooting, Written Work, Essay/Report, Oral examination, Public Presentation, Laboratory Work, Clinical Examination of the Patient, artistic Interpretation, Other/Others</i> <i>Explicitly defined evaluation criteria are referred and whether and which are accessible to students.</i>	<ul style="list-style-type: none"> • Written examination at the end of the semester of the total of the curriculum, which includes: <ul style="list-style-type: none"> – Multiple Choice Questions – Short Answers Questions, – Questions Essays Development 	

5. RECOMMENDED-BIBLIOGRAPHY

- *Recommended Bibliography:*

- 1.Papadakis V. (2016), " Business Strategy: Greek and International Experience, Volume A, Benou Publications, Athens.
- 2.Michalopoulos M., Grigoroudis E. και Zopounidis K. (2007), " Business Strategy ", Kleidarithmos Publications, Athens.
- 3.Georgopoulos N. (2010), "Strategic Management", Benou Publications, Athens.
- 4.Hitt, M., D.R., Ireland and R.E. Hoskisson, Strategic Management: Competitiveness and Globalization, South-Western Cengage Learning, 10th edition, 2013.
5. Grant, R.M., Contemporary Strategy Analysis, Blackwell Publishing, seventh edition, 2010.
- 6 Hill, C. and G. Jones, Strategic Management Theory: An Integrated Approach, South-Western

PRINCIPLES OF MARKETING

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	303	SEMESTER	3
COURSE TITLE	Principles of Marketing		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills</i>	General background		

<i>development</i>	
PREREQUISITE COURSES:	-
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i> 	
Upon completion of this course, students will be able to: <ul style="list-style-type: none"> • Examine and discuss the key concepts and principles of marketing. • Assess marketing's role in discovering and satisfying consumer's needs, wants and behaviors • Define the role of marketing in business • Utilize environmental scanning to identify opportunities and threats in the marketing environment. 	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 	

3. SYLLABUS

<ul style="list-style-type: none"> • Introduction to Marketing, • The Process of Marketing: Creating and Capturing Customers value • Marketing Planning in Business • Analysis of Marketing Environment • Consumer Behaviour • Strategic marketing planning • Marketing Mix • New Product Development • Service marketing • Marketing Communication • Advertisement and Public Relations • Service Marketing • Internet Marketing
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4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	20
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	50
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> ○ Written examination <ul style="list-style-type: none"> ○ Multiple choice questions ○ <i>short-answer questions</i> ○ Case study ○ public presentation 	

5. ATTACHED BIBLIOGRAPHY

- Books:**
- Kotler P., Keller K.L. (2017), "Marketing-Management", (Kleidarithmos).
- Paschaoudis, D., (2018), "Introduction to Marketing", (Tziola).
- Pantouvakis, A.M., Siomkos, G., Christou, E., (2015), "Marketing" (A.A.Llvani)
- Armstrong G., Kotler P., (2009), "Introduction to Marketing", 9th Edition, (Epikentro)
- Fahy J., Jobber D., (2014) "Foundations of Marketing" 1st Edition (Kritiki)
- Perreault W., Cannon J., McCarthy J., (2012), "Basic Marketing –A Marketing Strategic Approach", 18th Edition (McGraw-Hill Irwin)
- Kerin, R., Peterson, R.A., (2012), "Marketing Strategies: Case Studies and Reviews" (Tziola)

HELLENIC ACCOUNTING STANDARDS (H.A.S)

1. GENERAL

SCHOOL	SCHOOL OF ECONOMICS AND ADMINISTRATIVE SCIENCES		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	304	SEMESTER	3rd
COURSE TITLE	HELLENIC ACCOUNTING STANDARDS(H.A.S)		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS ΠΙΣΤΩΤΙΚΕΣ
Lectures		4	6
Add rows if necessary. The organisation of teaching and the			

<i>teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> <i>Guidelines for writing Learning Outcomes</i>	
<p>The understanding from the students of the Greek Accounting Standards, which are useful and necessary for the organization of financial units and the operation of their accounts.</p>	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <ul style="list-style-type: none"> <i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision Making</i> <i>Working Independency</i> <i>Teamwork</i> <i>Working in an International Environment</i> <i>Working on an interdisciplinary</i> <i>Project Planning and Management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>Others</i> 	
<ul style="list-style-type: none"> Autonomous work Teamwork Design and Project management Adapt to new situations 	

3. SYLLABUS

<p>Analysis and interpretation of the provisions of the Greek Accounting Standards. General principles. Groups and accounts of General Accounting. Functioning and linking of accounts with clarifications in terminology and their content. Accounts design. Differences of Greek Accounting Standards and</p>

Greek General Accounting Plan. Financial statements based on the Greek Accounting Standards. Implementation of the various Interpretative instructions of the Accounting Standardization Council

4. TEACHING and LEARNING METHODS – EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc..</i>	In class	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	Using a projector. Support Learning Process through the e-class Electronic Platform.	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	Activity	Semester workload
	Lectures from home, assisted by presentations in electronic form. Interactive teaching	52
	•Solved exercises. •Practicing through solving different exercises •Student will be provided with electronic presentation material.	35
	Other activities (e.g. teamwork or individual work in a case study, external collaborative lectures, etc.	15
	Self-studying	48
	Course Total (25 hours of workload per unit of credit)	150
EVALUATION OF STUDENTS Description of the evaluation process <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	•Written examination at the end of the semester on the overall subject, including: -Multiple choice questions -Case study analysis - Short answer questions - Test Development Questions - Solving problems related to the recording of accounting events	

5. ATTACHED BIBLIOGRAPHY

In Greek Language: 4. Σταματόπουλου Δ. - Σταματόπουλου Π. - Σταματόπουλου Γ. (2015) , Ελληνικά Λογιστικά Πρότυπα, Εκδόσεις Σταματοπουλου.

5. Μπατσινίλας Ε. – Πατατούκας Ε. (2017), Σύγχρονη Λογιστική (Σύμφωνα με τα Ελληνικά Λογιστικά Πρότυπα), Τόμοι Α, Β, Εκδόσεις ΑΘ. ΣΤΑΜΟΥΛΗ.
6. Κόντος Γ. (2015), Χρηματοοικονομική Λογιστική (Σύμφωνα με τα Διεθνή και Ελληνικά Λογιστικά Πρότυπα), Εκδόσεις ΔΙΠΛΟΓΡΑΦΙΑ.

COMMERCIAL AND ECONOMIC LAW

1. General

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
COURSE LEVEL	Undergraduate		
COURSE CODE	305	SEMESTER of STUDIES	3 ^o
ΤΙΤΛΟΣ ΜΑΘΗΜΑΤΟΣ	COMMERCIAL AND ECONOMIC LAW		
INDIVIDUAL TEACHING ACTIVITIES		WEEKLY TEACHING HOURS	ECTS
Lectures		4	6
TYPE OF COURSE	LEGAL, ECONOMIC STUDIES (FOUNDATION COURSE)		
PREREQUISITE COURSES:	-		
TEACHING AND EXAMINATION LANGUAGES:	GREEK, ENGLISH		

COURSE OFFERED TO ERASMUS STUDENTS	YES
ΗΛΕΚΤΡΟΝΙΚΗ ΣΕΛΙΔΑ ΜΑΘΗΜΑΤΟΣ (URL)	-

2. LEARNING OUTCOMES

LEARNING RESULTS
This course aims to familiarize undergraduate students with key notions of Commercial Law, and commercial transactions and let them acquire fundamental knowledge of the basic laws that govern the fields of business and economic transactions in general. They should be able to evaluate real life situations and propose solutions to issues raised within the respective field. They should be able to comprehend the content and also draft basic documents inherent in the field of Commercial and Economic Law.

3. SYLLABUS

<ul style="list-style-type: none"> • Introduction to Commercial Law • Indicative Commercial Transactions, • Intellectual Property Law • Company Law • Insolvency Law • Securities

4. TEACHING AND EVALUATION METHODS

TEACHING METHOD.	Lectures, Practical Training	
IT USE	I. MOOC Open E-class content	
TEACHING PLAN	Activity	Semester Work Load
	Lectures	50
	Practical Issues	30
	Individual Study	50
	Other Activities (i.e. Memorandum)	20
	COURSE TOTAL (25 hours of work load per credit)	150
STUDENT EVALUATION	I. WRITTEN EXAM (80%) that includes: <ul style="list-style-type: none"> - Short answers, - Solving of practical scenarios II. Memorandum during the semester (20%)	

5. Proposed Literature

<p>In Greek Language:</p> <p>Αλεξανδρίδου Ε., 2007, Δίκαιο εμπορικών εταιριών, τευχ., Α', Προσωπικές εταιρίες, Εκδόσεις Σάκκουλα</p> <p>2. Αλεξανδρίδου Ε., 2009, Δίκαιο εμπορικών εταιριών, Κεφαλαιουχικές εταιρίες, Εκδόσεις Σάκκουλα</p> <p>3. Αντωνόπουλος Β., 2007, Δίκαιο προσωπικών εταιριών, Εκδόσεις Σάκκουλα</p> <p>4. Αντωνόπουλος Β., 2008 Δίκαιο α.ε και ε.π.ε, Εκδόσεις Σάκκουλα</p> <p>5. Βελέντζας Γ., 2008, Επίτομο Εμπορικό δίκαιο, Εκδόσεις Σάκκουλα</p>
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SPECIAL- SECTORS ACCOUNTING

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	401	SEMESTER	4°
COURSE TITLE	SPECIAL - SECTORS ACCOUNTING		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE general background, special background, specialised general knowledge, skills	Special background OPTIONAL		

<i>development</i>	
PREREQUISITE COURSES:	
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

The acquisition of knowledge upon the significances, the definitions, the classifications and the rules of assessment of various national Macroeconomic values, that constitute the base for the comprehension of economic theory and policy, such as the theories of production, consumption, prices and money, national income, Input-Output tables, economic enlargement etc. More specifically, the course aims the systematic presentation and analysis of essential statistical values required for decision-making by the policy makers of the public and private sectors, at national or regional or local level, or even concerning a union of countries such as the EU.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

Analysis of basic concepts of Macroeconomic Accountancy and of National Accounting System which are considered as the foundations of the economic quantitative analysis. Besides, the transactions within the National Accounting System are presented and analyzed, as well as the Input-Output Tables, Economic Indices, the population and employment.

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform.

TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	26
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	39
	Independent study	52
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	33
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

5. ATTACHED BIBLIOGRAPHY

1. Diakomihalis M., Mandilas A., Keletzis S. (2013) Special –Sectoral Accounting (Shippinhs, Hotel, Construction, Banking), Stamoulis Editions, Athens.
2. Asvesta S., Petropoulou G. (2009), Sectoral Accounting (Shippinhs, Hotel, Banking), Petropoulou Editions, Greece

COST ACCOUNTING

1. GENERAL

SCHOOL	SCHOOL OF ECONOMICS AND ADMINISTRATIVE SCIENCES		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	402	SEMESTER	4th
COURSE TITLE	COST ACCOUNTING		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Scientific area		

PREREQUISITE COURSES:	
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

Applying and understanding by students of the basic rules of Accounting Cost. Description of the more specific items of cost accounting and use of situations within the enterprise. Provision of information based on the analysis of the operating costs of the company, which are necessary for planning, controlling, evaluating the activity of the company, with the ultimate goal of taking decisions regarding its effective administration. Understanding the concepts and usefulness of different types of costs, while allowing students to prepare a budget.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

- *Search for, analysis and synthesis of data and information, with the use of the necessary technology*
- *Adapting to new situations*
- *Decision Making*
- *Working Independency*
- *Teamwork*
- *Working in an International Environment*
- *Working on an interdisciplinary Environment*
- *Production of new research ideas*
- *Project Planning and Management*
- *Respect for difference and multiculturalism*
- *Respect for the natural environment*
- *Showing social, professional and ethical responsibility and sensitivity to gender issues*
- *Criticism and self-criticism*
- *Production of free, creative and inductive thinking*
- *Others*

- Autonomous work
- Teamwork
- Design and Project management
- Adapt to new situations

3. SYLLABUS

Basic Concepts and Cost Discrimination. Components of the cost of goods and services. Distribution Sheet of General Industrial Expenses. Costing Organization - Procedures and Cost Management Techniques. Costing systems. Instant and Full Costing. The Cost Typology. Marginal Cost, Differential Cost, Stock Keeping Cost, United or Connected Cost, Opportunity Cost, etc.

Activity Based Costing (ABC). Activity Centres and Cost Drivers. Standard costing. Standard cost concept, Pattern determination procedure, Deviations of raw materials, Direct labour and GVA, Accounting of deviations. Analytical Operating Expense. Budget and control. Concept, objectives, types of budgets - Budgeting - Static and Elastic Budget. Dead Point of Balance. NSI analysis for one and more products. Cost and Profit Relationships, Security Margin, Contribution Margin

4. TEACHING and LEARNING METHODS – EVALUATION

DELIVERY	In class
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Face-to-face, Distance learning, etc..													
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	Using a projector. Support Learning Process through the e-class Electronic Platform												
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	<table border="1"> <thead> <tr> <th data-bbox="592 416 924 450">Activity</th><th data-bbox="924 416 1256 450">Semester workload</th></tr> </thead> <tbody> <tr> <td data-bbox="592 450 924 551">Lectures from home, assisted by presentations in electronic form. Interactive teaching</td><td data-bbox="924 450 1256 551">52</td></tr> <tr> <td data-bbox="592 551 924 752"> <ul style="list-style-type: none"> •Solved exercises. •Practicing through solving different exercises • Student will be provided with electronic presentation material </td><td data-bbox="924 551 1256 752">35</td></tr> <tr> <td data-bbox="592 752 924 954">Other activities (e.g. teamwork or individual work in a case study, external collaborative lectures, etc</td><td data-bbox="924 752 1256 954">15</td></tr> <tr> <td data-bbox="592 954 924 987">Self studying</td><td data-bbox="924 954 1256 987">48</td></tr> <tr> <td data-bbox="592 987 924 1088">Course total (25 hours of workload per unit of credit)</td><td data-bbox="924 987 1256 1088">150</td></tr> </tbody> </table>	Activity	Semester workload	Lectures from home, assisted by presentations in electronic form. Interactive teaching	52	<ul style="list-style-type: none"> •Solved exercises. •Practicing through solving different exercises • Student will be provided with electronic presentation material 	35	Other activities (e.g. teamwork or individual work in a case study, external collaborative lectures, etc	15	Self studying	48	Course total (25 hours of workload per unit of credit)	150
Activity	Semester workload												
Lectures from home, assisted by presentations in electronic form. Interactive teaching	52												
<ul style="list-style-type: none"> •Solved exercises. •Practicing through solving different exercises • Student will be provided with electronic presentation material 	35												
Other activities (e.g. teamwork or individual work in a case study, external collaborative lectures, etc	15												
Self studying	48												
Course total (25 hours of workload per unit of credit)	150												
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> •Written examination at the end of the semester on the whole of the subject, including: <ul style="list-style-type: none"> -Multiple choice questions Case study analysis - Short answer questions - Test Development Questions - Solving problems related to the recording of accounting events 												

5. ATTACHED BIBLIOGRAPHY

Books (In Greek Language): <ul style="list-style-type: none"> • Φίλιος Βασίλειος (2012), Διοικητική Λογιστική – Κοστολόγηση & Λογιστική Κόστους για τη λήψη • επιχειρηματικών αποφάσεων. Εκδόσεις, Ε.Α.και Δ.Π. του Οικονομικού Πανεπιστημίου Αθήνας. • Δημητράς Α.,– Μπάλας Α.(2009) Διοικητική Λογιστική για προγραμματισμό και έλεγχο, Εκδόσεις GUTENBERG, Αθήνα. • Πομώνης, Ν. (2009), Κοστολόγηση, Εκδόσεις Σταμούλη, 6η έκδοση, Αθήνα. • Βενιέρης Γ. (2005) Λογιστική Κόστους, Εκδόσεις Σταμούλη, Αθήνα. • Κεχράς Ι. (2011), Κοστολόγηση – Η Λογιστική Διαδικασία Προσδιορισμού του Κόστους,

BUSINESS ECONOMICS**1. GENERALLY**

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	403	SEMESTER	4
COURSE TITLE	Business Economics		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		

COURSE WEBSITE (URL)	
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2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Upon successful completion of the course a student will be able to:

- Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
- Understand the links between household behavior and the economic models of demand.
- Understand the links between production costs and the economic models of supply.
- Apply economic reasoning to individual and firm behavior.
- Understand the meaning of marginal revenue and marginal cost
- Understand the major characteristics of different market structures

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management Respect for difference and multiculturalism Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and sensitivity to gender issues
Decision-making	Criticism and self-criticism
Working independently	Production of free, creative and inductive thinking
Team work	.....
Working in an international environment	Others...
Working in an interdisciplinary environment	.....
Production of new research ideas	.....

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

- Product Theory and Cost
- Market Structure Analysis
- Perfect Competition
- Monopoly
- Oligopoly
- Monopoly Competition

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and</i>	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50

<p><i>analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

5. ATTACHED BIBLIOGRAPHY

<p>Books:</p> <ol style="list-style-type: none"> 1. Mankiw G. και Taylor M. (2017), "Macroeconomics" 2. Krugman P, & Wells R. (2017), "Economics in Modules" <p>Journals:</p> <ul style="list-style-type: none"> • International Journal of Economic Theory • Economic Papers: A journal of applied economics and policy • Economic Policy • International Economic Review • Economic Outlook
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MONEY AND CAPITAL MARKETS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	404	SEMESTER	4
COURSE TITLE	MONEY AND CAPITAL MARKETS		
INDEPENDENT TEACHING ACTIVITIES		WEEKLY TEACHING HOURS	CREDITS
<i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>			
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background COMPULSORY		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

Upon successful completion of the course, students will be able to:

- 1/. Describe the structure and operation of major financial institutions and markets in the context of the international financial system,
- 2/. Determine the nature of the financial services,
- 3/. Explain key financial theories and practices,
- 4/. Evaluate short and medium to long term financial instruments
- 5/. Analyze financial issues in corporate and investment settings,
- 6/. Process information and formulate an appropriate problem solving strategy.
- 7/. Solve problems using analytical tools.

Finally, students will be able to estimate and analyze return rates of various financial products and explain the factors that determine them.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

- The Financial System. Financial institutions and markets
- Money Theory, Monetary Theories, Money Supply and Demand
- Money markets. Banking / financial system
- Capital markets / stock exchanges and financial system
- Bond markets
- Shares markets
- Modern financial institutions and modern financial products
- Theory of Effective Markets (Forms and empirical investigation of theory)
- International Finance, Foreign Exchange Markets and International Exchange rate
- Theories of exchange rate determination
- International markets of money and capital
- Introduction to Derivatives Markets (Futures, Options Contracts, Swaps)
- Financial derivatives and valuation of investments in an international environment.
- Foreign exchange derivatives and foreign exchange risk coverage
- Digital money and markets

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	
	Course total 150	

5. ATTACHED BIBLIOGRAPHY

<p>- <i>Recommended references:</i></p> <ul style="list-style-type: none"> • Kioxos P., Sotiropoulos I., Papanikolaou G., (2018). "Money-capital markets and portfolio management". Ed. E.Kioxou. Athens, Greece. • Gikas G., Hyz, A., (2016), "Capital & financial system", Ed. Gefira, Athens, Greece. • Thomadakis S. & Xanthakis M. (2011), "Money and Capital Market" Ed. A.Stamoulis, Athens, Greece. • Noulas A. (2016), "Money and Capital Market", Ed. Noulas. Athens, Greece. • Spirou S.. (2013), "Money and Capital Market", Ed. Benou. Athens, Greece. <p>-<i>Related scientific journals:</i></p> <p>- <u>International Journal of Economics and Finance</u></p>

- Review of Financial Studies
- Journal of Finance
- Journal of Financial Economics
- Journal of Money, credit and banking

BUSINESS ETHICS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	405	SEMESTER	4
COURSE TITLE	Business Ethics		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

<p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i> 																			
<p>Upon successful completion of the course a student will be able to:</p> <ul style="list-style-type: none"> • Understand the importance of business ethics. • Understand the obligations and responsibilities in the exercise of the profession. • Understand the modern business perception and the general social context. 																			
<p>General Competences</p> <p><i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> <table border="0"> <tr> <td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr> <tr> <td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr> <tr> <td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr> <tr> <td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr> <tr> <td></td><td><i>.....</i></td></tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
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<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>																		
<i>Working in an interdisciplinary environment</i>	<i>.....</i>																		
<i>Production of new research ideas</i>	<i>Others...</i>																		
	<i>.....</i>																		
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 																			

3. SYLLABUS

<ul style="list-style-type: none"> • Institutional obligations • Professional Organizations • Social role of profession • Institutional framework • Behavioral ethics
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4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY</p> <p><i>Face-to-face, Distance learning, etc.</i></p>	Face to face	
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
<p>TEACHING METHODS</p> <p><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study</p>	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20

according to the principles of the ECTS		
	Course total	150
STUDENT PERFORMANCE EVALUATION	<ul style="list-style-type: none">○ Written examination○ Multiple choice questions○ Case study	
<i>Description of the evaluation procedure</i>		
<i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i>		
<i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>		
5. ATTACHED BIBLIOGRAPHY		
Books (in Greek language): <ul style="list-style-type: none">• Αμάρτυα Σ. (200), "Για την ηθική και την οικονομία"• Κάντζος Κ. (2011), "Λογιστική δεοντολογία"• Κυρίδης Α. και Χρονοπούλου Α. (2008), "Περί επιστημονικής δεοντολογίας και πρακτικής"		

OPERATIONS RESEARCH

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	501	SEMESTER	5
COURSE TITLE	Operations Research		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background Compulsory		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (English)		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA247/		

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

<ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i> 																			
<p>On completion of this course, the students will be able to</p> <ul style="list-style-type: none"> • Formulate a real-world problem as a mathematical programming model • Implement and solve the model in EXCEL • Understand the theoretical workings of the simplex method for linear programming and perform iterations of it by hand • Understand the relationship between a linear program and its dual, including strong duality and complementary slackness • Perform sensitivity analysis to determine the direction and magnitude of change of a model's optimal solution as the data change • Solve specialized linear programming problems like the transportation and assignment problems • Solve network models like the shortest path, minimum spanning tree and maximum flow problems • Understand the meaning of quantitative methods in taking business decisions • Apply operations research techniques and algorithms to solve financial and management problems • Present managerial recommendations based on optimal solutions and sensitivity analysis. 																			
<p>General Competences</p> <p><i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> <table> <tr> <td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr> <tr> <td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr> <tr> <td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr> <tr> <td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr> <tr> <td></td><td><i>.....</i></td></tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
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<table> <tr> <td>a.</td><td>Search for, analysis and synthesis of data and information, with the use of the necessary technology</td></tr> <tr> <td>b.</td><td>Decision-making</td></tr> <tr> <td>c.</td><td>Working independently</td></tr> <tr> <td>d.</td><td>Production of free, creative and inductive thinking</td></tr> </table>		a.	Search for, analysis and synthesis of data and information, with the use of the necessary technology	b.	Decision-making	c.	Working independently	d.	Production of free, creative and inductive thinking										
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b.	Decision-making																		
c.	Working independently																		
d.	Production of free, creative and inductive thinking																		

3. SYLLABUS

<ul style="list-style-type: none"> • Introduction to Operations Research: Introduction, Historical Background, Scope of Operations Research, Features of Operations Research, Phases of Operations Research, Types of Operations Research Models, Operations Research Methodology, Operations Research Techniques and Tools, Structure of the Mathematical Models • Linear Programming: Introduction, Linear Programming Problem, Requirements of LPP, Mathematical Formulation of LPP, Case Studies of LPP, Graphical Methods to Solve Linear Programming Problems, Applications • Graphical Analysis of Linear Programming Problems: Introduction, Graphical Analysis to Solve LPP, Some Exceptional Cases, Sensitivity Analysis • Simplex Method: Introduction, Standard Form of LPP, Fundamental theorem of LPP, Solution of LPP – Simplex Method, The Simplex Algorithm, Penalty Cost Method or Big M-method, Sensitivity Analysis, Solved Problems, Case Studies, Economic interpretation of the results • Using MS-Excel/Solver to solve linear programming problems • Duality in Linear Programming Problem: Introduction, Importance of Duality Concepts,
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<p>Formulation of Dual Problem, Economic Interpretation of Duality, Sensitivity Analysis</p> <ul style="list-style-type: none"> • Transportation Problem: Introduction, Formulation of Transportation Problem (TP), Transportation Algorithm (MODI Method), the Initial Basic Feasible Solution, Moving Towards Optimality, Case Studies • Network models: Shortest – Route Problem, Minimal Spanning Tree Problem, Maximal Flow Problem
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4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY <i>Face-to-face, Distance learning, etc.</i></p>	Face to face										
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 										
<p>TEACHING METHODS <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	<table> <tr> <th><i>Activity</i></th><th><i>Semester workload</i></th></tr> <tr> <td> <ul style="list-style-type: none"> • Lectures for the theoretical part of the course, assisted by presentations in electronic form. • Disposal of electronic teaching material to the students. </td><td>52</td></tr> <tr> <td> <ul style="list-style-type: none"> • Exercises – small project. </td><td>18</td></tr> <tr> <td> <ul style="list-style-type: none"> • Independent study </td><td>80</td></tr> <tr> <td>Course total</td><td>150</td></tr> </table>	<i>Activity</i>	<i>Semester workload</i>	<ul style="list-style-type: none"> • Lectures for the theoretical part of the course, assisted by presentations in electronic form. • Disposal of electronic teaching material to the students. 	52	<ul style="list-style-type: none"> • Exercises – small project. 	18	<ul style="list-style-type: none"> • Independent study 	80	Course total	150
<i>Activity</i>	<i>Semester workload</i>										
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<p>STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> ○ Written examination ○ Problem solving ○ Written work ○ Project work and presentations for Erasmus students 										

5. ATTACHED BIBLIOGRAPHY

<ol style="list-style-type: none"> 1. Anderson, D. R., Sweeney D. J., Williams T. A., Martin K., An Introduction to Management Science: Quantitative Approaches for Decision Making, Cengage Learning, 13rd edition, 2011 2. Hillier, F. S., Lieberman, G. J., Introduction to Operations Research, McGraw Hill, 10th Edition, 2014 3. Taha, H. A., Operations Research: An Introduction, Pearson, 10th Edition, 2017 4. Winston, W. L., Operations Research: Applications and Algorithms, Cengage Learning, 4th edition, 2004.

ACCOUNTING FOR CORPORATIONS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	502	SEMESTER	5
COURSE TITLE	Accounting for Corporations		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures and exercises		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	skills development		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

<p>Upon successful completion of the course a student will be able to:</p> <ul style="list-style-type: none"> • Understand Corporate Form of Organization. • Understand Equity financing – the method of obtaining funds by issuing ordinary or preference shares. • Advantages and Disadvantages of a corporation. • Basics of Capital Stock. • Analyze accounting cases and the procedures for establishing, converting, merging, clearing. • Accounting for Cash Dividends. • Understand the various forms of organization (business partnerships, Corporation Partnership, Joint-stock Company, Limited Liability Corporations, Private Company, Public Company). 																			
<p>General Competences</p> <p><i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> <table> <tr> <td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr> <tr> <td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr> <tr> <td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr> <tr> <td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr> <tr> <td></td><td><i>.....</i></td></tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
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<i>Production of new research ideas</i>	<i>Others...</i>																		
	<i>.....</i>																		
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 																			

3. SYLLABUS

<ul style="list-style-type: none"> • Nature, Formation and Operation of a Partnership • Organization and Formation of Corporation • Accounting Procedures in the Issuance of Share Capital • Accounting for Partnership Operations, Dissolution and Liquidation • Share Capital, Accumulates Earnings/loss, Retained Earnings, Dividends and Earnings per Share.

4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY</p> <p><i>Face-to-face, Distance learning, etc.</i></p>	Face to face	
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
<p>TEACHING METHODS</p> <p><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well</p>	<p>Activity</p>	<p>Semester workload</p>
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by	20

as the hours of non-directed study according to the principles of the ECTS	professionals, etc.)	
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>		
<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 		

5. ATTACHED BIBLIOGRAPHY

Books (In Greek Language): <ul style="list-style-type: none"> ○ ΛΟΓΙΣΤΙΚΗ ΕΤΑΙΡΙΩΝ ΚΑΙ ΦΟΡΟΛΟΓΙΑ ΕΙΣΟΔΗΜΑΤΟΣ (2016), ΘΕΟΦΑΝΗΣ ΚΑΡΑΓΙΩΡΓΟΣ ○ ΛΟΓΙΣΤΙΚΗ ΕΤΑΙΡΙΩΝ ΣΥΜΦΩΝΑ ΜΕ ΤΑ ΕΛΛΗΝΙΚΑ ΚΑΙ ΔΙΕΘΝΗ ΛΟΓΙΣΤΙΚΑ ΠΡΟΤΥΠΑ (2015), ΝΕΓΚΑΚΗΣ ΧΡΗΣΤΟΣ ○ ΛΟΓΙΣΤΙΚΗ ΕΤΑΙΡΙΩΝ (2006), ΡΕΒΑΝΟΓΛΟΥ ΑΝΔΡΕΑΣ, ΓΕΩΡΓΟΠΟΥΛΟΣ Δ. ΙΩΑΝΝΗΣ
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ACCOUNTING INFORMATION SYSTEMS & ERP

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	503	SEMESTER	5 th
COURSE TITLE	Accounting Information Systems & ERP		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures and exercises		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:	None		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA211/		

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> Consult Appendix A <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
The course aims to educate students concerning Accounting Standardization, processing and extraction

of accounting information with ERP systems in a modern business environment Upon successful completion of the course a student will be able to: <ul style="list-style-type: none"> • comprehend the possibilities provided by a modern Enterprise Resource Planning • thoroughly understand the operating way of the accounting information system of most entities • handle everyday accounting tasks • prepare financial statements • reporting to the ministry of finance and the Greek Internal revenue service (AADE). 	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>
ss. Working independently tt. Team work uu. Critical thinking vv. Project planning and management ww. Adapting to new situations xx. Search for, analysis and synthesis of data and information, with the use of the necessary technology	

3. SYLLABUS

13. Evaluation of Economic and Accounting Reporting needs of entities
14. Module of Accounts Receivable and payable
15. Module of Account Purchases
16. Module of Accounts Inventory
17. Module of Accounts Sales
18. Module of Accounts Assets
19. Module of Accounts Budget
20. Module of Human Resource
21. Special subjects of accounting on ERP (Payroll, VAT & withholding Taxes) Reconciliation – Ledger & balance reports
22. Financial reporting preparation (amortization – depreciation of assets – stock count -- inventory valuation – provisions -- accruals)
23. Income tax – distribution of earnings according to Greek corporate law
24. Preparation of financial statements – Management reports
25. Reporting to the ministry of finance and the Greek Internal Revenue Service (AADE &TAXISNET)

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face		
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. • Use of up to date ERP systems 		
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials,</i>	Activity	Semester workload	
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50	

<p><i>placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	Exercise in computer lab. Every student will be able to create its own virtual company and be able to input accounting data in up to date ERP systems.	30	
	Other activities (Group and/or Individual Work case study, field trips to entities with ERP environment, lectures by professionals, etc.)	20	
	Independent study	50	
	Course total	150	
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Assessment in Greek language :</p> <p><i>The curriculum will be orally and written examined at the end of the semester</i></p> <p>by the use of:</p> <ul style="list-style-type: none"> - multiple choice questions - short Response Questions - computer exams (data input, reports) <p>Update during classes and accessible through e class</p> <p>Evaluation criteria can be reassessed in the start of each semester upon the recommendation of the professor and Decision of the Assembly of the Department.</p>		

5. ATTACHED BIBLIOGRAPHY

<p><i>-Suggested bibliography:</i></p> <ol style="list-style-type: none"> 1. Veneris Georgios, Coen Sandra, Vlismas Orestis (2015): Accounting Information Systems, Publications of the Athens University of Economics and Business. 2. Stefanou K. and Bialas X (2018): Enterprise Resource Planning Systems and applications with the SAP system, Publisher: Alintzis Athanasios 3. Karagiorgos Theophanis (2017), Computerized Accounting Theory and Practice, Th. Karagiorgou Bros 4. Polalis Ioannis, Vozikis Athanasios (2012): Enterprise Resource Planning Systems -Management Information Systems - Strategic Applications, Utopia Publications 5. Ginoglou D., P. Taechkakis, N. Protogeros (2004): Accounting Information Systems, Rosili Publishing. 6. University Texts (2018), Chytis Evangelos

FINANCIAL STATEMENT ANALYSIS

1. GENERAL

SCHOOL	SCHOOL OF ECONOMICS AND ADMINISTRATIVE SCIENCES		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	504	SEMESTER	5th
COURSE TITLE	FINANCIAL STATEMENT ANALYSIS		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Understanding of the need and application of techniques and methods, analysis of financial statements. Utilization of accounting information for making business and investment decisions.	
General Competences	
Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?	
<ul style="list-style-type: none"> • Search for, analysis and synthesis of data and information, with the use of the necessary technology • Adapting to new situations • Decision Making • Working Independency • Teamwork • Working in an International Environment • Working on an interdisciplinary Environment • Production of new research ideas 	<ul style="list-style-type: none"> • Project Planning and Management • Respect for difference and multiculturalism • Respect for the natural environment • Showing social, professional and ethical responsibility and sensitivity to gender issues • Criticism and self-criticism • Production of free, creative and inductive thinking • Others
<ul style="list-style-type: none"> • Autonomous work • Teamwork • Design and Project management • Adapt to new situations 	

3. SYLLABUS

Concept - Nature - Purposes of Financial Analysis. Financial Data Selection - Evaluation and Interpretation. Analysis Methods - Vertical Analysis, Horizontal Analysis, Time Series Analysis Method. Meaning and Importance of the Use of Numerals. Advantages and disadvantages of using the indexes. Categories of Numbers. Indicators of Liquidity, Activity, Profitability, Capital Structure and Sustainability, Investment Indicators
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4. TEACHING and LEARNING METHODS – EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc</i>	In class	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	Using a projector. Support Learning Process through the e-class Electronic Platform	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	Activity	Semester workload
	Lectures from home, assisted by presentations in electronic form. Interactive teaching	52
	<ul style="list-style-type: none"> • Solved exercises. • Practicing through solving different exercises • Student will be provided with electronic presentation material 	35
	Other activities (e.g. teamwork or individual work in a case study, external collaborative lectures, etc)	15
	Self studying	48
	Course total (25 hours of workload per unit of credit)	150
STUDENT PERFORMANCE EVALUATION	Written examination at the end of the semester on the whole of the subject, which includes:	

<p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>-Multiple choice questions</p> <p>-Case study analysis</p>
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5. ATTACHED BIBLIOGRAPHY

In Greek Language:

1. Γεωργόπουλος Α.(2014), Ανάλυση Χρηματοοικονομικών Καταστάσεων, Εκδόσεις Ε. Μπένου.
3. Λαζαρίδης Θ., Κοντέος Γ., Σαριαννίδης Ν.(2013) Σύγχρονη Χρηματοοικονομική Ανάλυση
4. Νιάρχος Ν. (2004) Χρηματοοικονομική Ανάλυση Λογιστικών Καταστάσεων, ΕΚΔΟΣΕΙΣ ΣΤΑΜΟΥΛΗ ΑΕ.
5. Κάντζος Κ. (2013),Ανάλυση Χρηματοοικονομικών Καταστάσεων, Εκδόσεις ΦΑΙΔΙΜΟΣ

MANAGEMENT INFORMATION SYSTEM

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	601	SEMESTER	6 ^o
COURSE TITLE	Management Information Systems		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special Background		
PREREQUISITE COURSES:	No		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
Upon successful completion of the course a student will be able to: <ul style="list-style-type: none"> • Expand his knowledge as far as concerning the operational and the technical aspects of a Management Information System. • Comprehend and describe a Management Information System.

<ul style="list-style-type: none">• Recognize the advantages and disadvantages of implementing a modern Management Information System.• Understand the decision-making process through a comprehensive example.• Analyze complex theories, procedures and design phases of a Management Information System.• Acquire the necessary knowledge and experience, in order to be able to evaluate a Management Information System.• Obtain the essential knowledge, for further deployment and formulate new concepts and ideas, in the field of Management Information Systems																		
<p>General Competences</p> <p><i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> <table><tr><td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr><tr><td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr><tr><td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr><tr><td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr><tr><td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr><tr><td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr><tr><td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr><tr><td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr><tr><td></td><td><i>.....</i></td></tr></table>	<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>																	
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>																	
<i>Decision-making</i>	<i>Respect for the natural environment</i>																	
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>																	
<i>Team work</i>	<i>Criticism and self-criticism</i>																	
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>																	
<i>Working in an interdisciplinary environment</i>	<i>.....</i>																	
<i>Production of new research ideas</i>	<i>Others...</i>																	
	<i>.....</i>																	
<ul style="list-style-type: none">• Adapting to new situations• Decision making• Teamwork• Critical thinking• Production of free, creative and inductive thinking																		

3. SYLLABUS

<ul style="list-style-type: none"> • Introduction - Basic theories and concepts of Management Information Systems. • Evolution and Components of Management Information Systems. • The main reasons for adopting and implementing a Management Information System. • Implementation costs, estimate investment, operation and maintenance costs of Management Information System. • Development, analysis, and support business processes through a Management Information System. • Describing and analyzing the Business Systems and the Submodules of Management Information System. • Management a Database system through a Management Information System. • The life's cycle of Management Information System. • Security and Ethical Issues of Management Information Systems.

4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY</p> <p><i>Face-to-face, Distance learning, etc.</i></p>	Face to face						
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 						
<p>TEACHING METHODS</p> <p><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay</i></p>	<table> <tr> <th><i>Activity</i></th><th><i>Semester workload</i></th></tr> <tr> <td>Lectures for the theoretical part of the course, assisted by presentations in electronic form.</td><td>50</td></tr> <tr> <td> <ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. </td><td>30</td></tr> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
<i>Activity</i>	<i>Semester workload</i>						
Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50						
<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30						

<i>writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study <p>• Optional tasks throughout the semester.</p> <p>Update during classes and accessible through e class</p> <p>Evaluation criteria can be reassessed in the start of each semester upon the recommendation of the professor and Decision of the Assembly of the Department.</p>	

5. ATTACHED BIBLIOGRAPHY

<i>-Suggested bibliography in Greek language:</i> <ul style="list-style-type: none"> • McKinney Earl, Kroenke David (2017). Introduction to Management Information Systems: Processes, Systems and Information. Broken Hill Publishers Ltd. • Kroenke M.David, Boyle J.Randall (2016). Management Information Systems in Practice. Broken Hill Publishers Ltd. • Stefanou K. and Bialas X (2018): Enterprise Resource Planning Systems and applications with the SAP system, Publisher: Alintzis Athanasios • Laudon K. C. and J. P. Laudon, (2010). Management Information Systems, Prentice Hall, New Jersey, 11th edition.

INCOME TAX

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	602	SEMESTER	6 th
COURSE TITLE	INCOME TAX		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:	None		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA221/		

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
This course aims to present to students the principles, the structures and the procedures of Greek Individual (<i>personal</i>) income tax legislation, to teach the appropriate tax tools for analysis and calculation of taxes. To interpret and analyze methods and techniques for determining taxable profits, in order to provide managers all necessary information for tax planning. In addition, this course deals in depth with

<p>the implementation of income tax, in all types of Greek corporations (G.P., L.P., Ltd, S.A., P.C. cop PTC), according to Greek income tax and capital tax law.</p> <p>Upon successful completion of the course a student will be able to:</p> <ul style="list-style-type: none"> ▪ Comprehend tax accounting ▪ Depict taxes and financial statements ▪ Analyze the depicted financial statements of taxes and draw conclusions in firms tax planning ▪ Identify and deal with expenses, which are deductible in income tax. ▪ Calculate the income tax expenses ▪ Be familiar of the tax implications of intra - group transactions 																			
<p>General Competences</p> <p><i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> <table> <tr> <td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr> <tr> <td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr> <tr> <td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr> <tr> <td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr> <tr> <td></td><td><i>.....</i></td></tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>																		
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<i>Working in an interdisciplinary environment</i>	<i>.....</i>																		
<i>Production of new research ideas</i>	<i>Others...</i>																		
	<i>.....</i>																		
<p>a. Working independently</p> <p>b. Team work</p> <p>c. Project planning and management</p> <p>d. Adapting to new situations</p>																			

3. SYLLABUS

<ul style="list-style-type: none"> • Introduction – tax environment • Income tax in financial statements • Income tax of natural person (general principles) • Income tax of legal entities • Taxable income of business • Taxable income of capital • Taxable income of capital transactions • Dividend taxation • withholding tax • Advanced taxes • Income tax statement • World income tax • Tax avoidance • Case studies

4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY</p> <p><i>Face-to-face, Distance learning, etc.</i></p>	Face to face		
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 		
<p>TEACHING METHODS</p> <p><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art</i></p>	Activity	Semester workload	
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50	
	Exercises, national and global case studies for better understanding of theoretical	25	

<i>workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	modules	
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	25
	Independent study	50
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> • Assessment in Greek language : <i>The curriculum will be orally and written examd at the end of the semester</i> by the use of: <ul style="list-style-type: none"> - multiple choice questions - extended Response Questions • Optional tasks throughout the semester. <p>Update during classes and accessible through e class</p> <p>Evaluation criteria can be reassessed in the start of each semester upon the recommendation of the professor and Decision of the Assembly of the Department.</p>	

5. ATTACHED BIBLIOGRAPHY

<i>-Suggested Bibliography :</i> 8. Hevas Demosthenes (2017), Tax Accounting Issues, (Issuer): GEORGIA SOT. BENU 9. Karagiorgos Theofanis (2015), Tax Practice, (Issuer) TH. KARAGIORGOS O. 10. Stamatopoulos Dimitris, Karavokiris Antonis (2014), Income Tax Code, (Issuer): I. STAMATOPOULOS AND CO. 11. Ginoglou Dimitrios (2014). Tax Accounting (II), (Issuer): DIMITRIOS GKINOLOU 12. University Notes (2018), Chytis Evangelos 13. Tax Code: Law No. 2238 "Ratification of the Income Tax Code (Government Gazette A '151 / 16-09-1994)" 14. Tax Code : Law No. 4172 "Taxation of income,(Government Gazette A '167 / 23-07-2013)
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INTERNATIONAL ECONOMICS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	603	SEMESTER	6
COURSE TITLE	International Economics		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special general Knowledge		
PREREQUISITE COURSES:	-		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Upon completion of this course, students will be able to understand the basic concepts of international economics as a method of analyzing developments in the global economy. In particular, the study of the traditional and modern theories of international trade, special macroeconomic policy and international financial issues, seeks to understand the causes of global economic changes resulting from the interaction of individual policies and differences between countries.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these

<i>appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Decision-making</i>	<i>Respect for difference and multiculturalism</i>
<i>Working independently</i>	<i>Team work</i>	<i>Respect for the natural environment</i>
<i>Working in an international environment</i>	<i>Working in an interdisciplinary environment</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Production of new research ideas</i>		<i>Criticism and self-criticism</i>
		<i>Production of free, creative and inductive thinking</i>
	
		<i>Others...</i>
	
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 		

3. SYLLABUS

<ul style="list-style-type: none"> • Introduction to international economics • Evolution of International trade theories • Modern Theories and Applications of International Trade. • Tariff and non-tariffs. New protectionism. • Macroeconomics of exchange rates and open economy: The foreign exchange market and the determination of the exchange rate. The forward foreign exchange market, • Balance adjustment mechanisms. • International Flows of Goods and Capital. • Enterprises in the Globalized Economy.
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4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Problem Exercises. • Case Studies • Disposal of electronic teaching presentations to students. 	30
	Independent Study	20
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	50
	Course total	150
STUDENT PERFORMANCE EVALUATION	<ul style="list-style-type: none"> ○ Written examination – multiple choice questionnaires, 	

<p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> – <i>short-answer questions</i> – <i>problem solving</i> ○ Written Assignments
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5. ATTACHED BIBLIOGRAPHY

1. Krugman, P., Obstfeld M., (2016), "International Economics. Thoery and Practice" (4th Edition), (Kritiki).
2. Salvatore D., (2017), "International Economics" (Tziola)
3. Vamvoukas, G. (2016) , «International Economics Relations: Theory, Methodology, Applicationa", (Mpenou)
4. Feenstra C. R., Taylor M. A., (2014), "International Economics" (Epikentro)

TAX LAW

1. General

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
COURSE LEVEL	<i>Undergraduate</i>		
COURSE CODE	604	SEMESTER of STUDIES	6
ΤΙΤΛΟΣ ΜΑΘΗΜΑΤΟΣ	TAX LAW		
INDIVIDUAL TEACHING ACTIVITIES		WEEKLY TEACHING HOURS	ECTS
Lectures		4	6
TYPE OF COURSE	Special background		
PREREQUISITE COURSES:	-		
TEACHING AND EXAMINATION LANGUAGES:	GREEK		
COURSE OFFERED TO ERASMUS STUDENTS	YES		
ΗΛΕΚΤΡΟΝΙΚΗ ΣΕΛΙΔΑ ΜΑΘΗΜΑΤΟΣ (URL)	-		

2. LEARNING OUTCOMES

LEARNING RESULTS

This course aims to familiarize undergraduate students with the basic concepts of Tax Law and in particular with the provisions governing the tax procedure.

3. SYLLABUS

- Introduction to tax law,
- The concept and the essential elements of the tax
- Types of taxes
- Income tax (Personal Income Tax - Income Tax of Legal Entities),
- Property taxes (property taxes and transfer taxes);
- Taxes on consumption (VAT, duties, etc.)
- international and European tax law,
- Introduction of public loans, meaning and distinction of public loans

- Introduction to public spending.

4. TEACHING AND EVALUATION METHODS

TEACHING METHOD.	Lectures, Practical Training	
IT USE	I. MOOC Open E-class content	
TEACHING PLAN	Activity	Semester Work Load
	Lectures	50
	Practical Issues	30
	Individual Study	50
	Other Activities (i.e. Memorandum)	20
	COURSE TOTAL (25 hours of work load per credit)	150
STUDENT EVALUATION	I. WRITTEN EXAM (80%) that includes: <ul style="list-style-type: none"> - Short answers, - Solving of practical scenarios II. Memorandum during the semester (20%)	

5. Proposed Literature

In Greek Language:

- Σαββαΐδου Κ, Αναγνωστόπουλος, Παπακυριάκου Θ. ΕΠΙΚΑΙΡΑ ΖΗΤΗΜΑΤΑ ΦΟΡΟΛΟΓΙΚΟΥ ΔΙΚΑΙΟΥ, Εκδόσεις Σάκκουλα, 2016
- Φορτσάκης Θ. ΔΙΚΑΙΟ, Εκδ. Αντ. Ν. Σακκουλα, ε' έκδοση, 2014
- Φινοκαλιώτης Κ., ΦΟΡΟΛΟΓΙΚΟ ΔΙΚΑΙΟ, Εκδ. Σακκουλα, ε' έκδοση 2014
- Φινοκαλιώτης Κ., Ευρωπαϊκό φορολογικό και τελωνειακό δίκαιο, Εκδ. Σάκκουλα, 2015
- Μπάρμπας Ν., ΚΩΔΙΚΑΣ ΦΟΡΟΛΟΓΙΑΣ ΕΙΣΟΔΗΜΑΤΟΣ, β' έκδοση, Εκδ. Σακκουλα, 2018
- Gormley, L., EU TAXATION LAW, Richmond Law and Tax Ltd, 2005.
- Terra B.J.M. and Wattel P.J., EUROPEAN TAX LAW, Kluwer, 5th Edition.
- Morse G. and Williams D., PRINCIPLES OF TAX LAW, Sweet & Maxwell, Latest Edition
- Μπάρμπας Ν., ΑΜΕΣΟΙ ΦΟΡΟΙ ΚΑΙ ΚΟΙΝΟΤΙΚΟ ΔΙΚΑΙΟ, Εκδ. Σάκκουλα, 2005.

PORTFOLIO MANAGEMENT

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	701	SEMESTER	7
COURSE TITLE	PORTFOLIO MANAGEMENT		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
The main purpose of the course is to teach students the theories and the empirical findings related to the composition, management and evaluation of equity and other securities portfolios as well as to

cover risk management thoroughly

It also refers to portfolio management methodologies and their applications throughout the life cycle of financial investments so that the student has a comprehensive understanding of processes and methodologies in portfolio management. Finally, the aim of the course is to understand the importance of portfolio management in the modern economy and the transformation of portfolio management into a distinct scientific field / profession.

Upon completion of the course the student will be able to:

- Comprehend the key and critical features of portfolio investment, linking them to broader economic, business and investment life cycle principles.
- Gain knowledge on portfolio management tools and techniques and how they are used in order to ensure the successful completion of investments (timetables and budgets).
- Be able to distinguish the main features in a portfolio case study and assess the role of stakeholders in the implementation of financial investments.
- Use portfolio management methodologies to identify key elements such as fundamentals and technical analysis, transaction volumes, trends, return on capital, investment strategies / instruments.
- Analyze and estimate key cost elements and connects them with the timetable of investment in securities values and titles etc.
- Collaborate with their fellows so as to create and present a project in a portfolio case study.
- Use specialized software and especially on line.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

- Theory of Portfolio and Capital Markets.
- Performance and risk
- Valuation of securities and assets
- Market model assessment
- Performance and risk. Risk Diversification.
- Profitable portfolios.
- Market Portfolio.
- Capital Markets and Securities Lines.
- Beta factor
- Problems in assessing systemic risk
- Empirical exploration of data valuation models
- Fundamental analysis
- Technical analysis
- International portfolio diversification
- Portfolio management process
- Rating portfolio performance
- Risk hedging of a portfolio
- Definition of market, credit, operational, financial risk etc.
- Use of Value at Risk, VaR (risk-to-value) methods in risk measurement. Alternative approaches to

<p>VaR calculation. Alternative ways of measuring risks</p> <ul style="list-style-type: none"> • Allocation of resources and evaluation of activities based on performance measures per unit of risk • Estimation of capital requirements based on the rules of the "Basel Committee" • International portfolio analysis. Valuation of assets on the international market.

4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY <i>Face-to-face, Distance learning, etc.</i></p>	Face to face	
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
<p>TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
<p>STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

5. ATTACHED BIBLIOGRAPHY

<p>- Recommended references:</p> <ul style="list-style-type: none"> • Kioxos P., Sotiropoulos I., Papanikolaou G., (2018). "Money-capital markets and portfolio management". Ed. E.Kioxou. Athens, Greece. • Vasileiou D. and N. Iriotis (2009) "Investment analysis and portfolio management". Ed. Rosili, Athens. • Xidonas P., Psarras I. and Zopounidis I. (2010). "Modern Portfolio Theory". Ed. Kleidarithmos,

Athens.

- Spirou S. (2013), "Money and Capital Market", Ed. Benou. Athens, Greece.
- Zopounidis K. and Lemonakis Ch., (2009), "Credit Risk Management". Ed. Kleidarithmos, Athens.

-Related scientific journals:

- International Journal of Economics and Finance
- Review of Financial Studies
- The journal of portfolio management (JPM)
- The Journal of Alternative Investments
- The Journal of Derivatives
- The Journal of Fixed Income
- The Journal of Index Investing

AUDITING

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	702	SEMESTER	7
COURSE TITLE	AUDITING		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	5
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

The acquisition of knowledge upon the comprehension of the Auditing process and the feasibility of the auditing outcomes for companies and organizations.

General Competences

<i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

Basic Auditing approaches of published accounts. Rules & control authorities. Internal audit review. External audit. Methods and practices of external audit. Evidence and documentation. Worksheets. Sample check. Auditor's report. Auditing Legislation.

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	39
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	26
	Independent study	78
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	7
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive,</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

<p><i>multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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5. ATTACHED BIBLIOGRAPHY

1. Karamanis K. (2008) Modern Audit, AUEB Editions, Athens, Greece
2. Negkakis C., Tachynakis P. (2013) Current Issues Audit and Internal Control, Diplografia Editions, Athens, Greece
3. Kantzos K.Chondraki A. (2006) Auditing - Theory and practice, Stamoulis Editions, Athens, Greece
4. Robertson, J. and F. Davis (1982), Auditing, Business Publications Inc., Plano Texas.
5. C.P.A., Legislation of Certified Public Accountants' Institute (1989), S.O.L. Athens
6. Meigs W. – Larsen J., Meigs R., (1985) Principles of Auditing, N.Y.

-Relevant Scientific Journals:

Accounting, Auditing and Accountability Journal
Auditing: A Journal of Practice and Theory
Journal of Accounting, Auditing and Finance
Journal of International Accounting. Auditing and Taxation
International Journal of Accounting Auditing and Performance Evaluation (UAAPE)
International Journal of Auditing

MANAGERIAL ACCOUNTING AND INFORMATION

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	703	SEMESTER	7 ^o
COURSE TITLE	Managerial Accounting & Information		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special Background		
PREREQUISITE COURSES:	No		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS			
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i>
Upon successful completion of the course a student will be able to: <ul style="list-style-type: none"> • Understand the usefulness of Managerial Accounting for providing information based on cost analysis for long-term planning and strategic decision making. • Control and analyze the Company's assets, inventories and budgets. • Expand their knowledge in information issues based on business cost analysis • Evaluate and analyze the costs of products and services produced. • Manage accounting and information for effective business administration.
General Competences

<p><i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> <p><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></p> <p><i>Adapting to new situations</i></p> <p><i>Decision-making</i></p> <p><i>Working independently</i></p> <p><i>Team work</i></p> <p><i>Working in an international environment</i></p> <p><i>Working in an interdisciplinary environment</i></p> <p><i>Production of new research ideas</i></p>	<p><i>Project planning and management</i></p> <p><i>Respect for difference and multiculturalism</i></p> <p><i>Respect for the natural environment</i></p> <p><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></p> <p><i>Criticism and self-criticism</i></p> <p><i>Production of free, creative and inductive thinking</i></p> <p><i>.....</i></p> <p><i>Others...</i></p> <p><i>.....</i></p>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 	

3. SYLLABUS

<ul style="list-style-type: none"> • Introduction to Managerial Accounting and Information • Managerial and Finance Accounting • Cost concept - Operational cost - Cost measurement • Administrative control and Managerial Accounting • Activity Based Costing and Information • Managerial Accounting and Management Information Systems
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4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY</p> <p><i>Face-to-face, Distance learning, etc.</i></p>	Face to face	
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
<p>TEACHING METHODS</p> <p><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	<p>Activity</p>	<p>Semester workload</p>
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	20
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	30
	Course total	150
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

<p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> • Optional tasks throughout the semester. <p>Update during classes and accessible through e class</p> <p>Evaluation criteria can be reassessed in the start of each semester upon the recommendation of the professor and Decision of the Assembly of the Department.</p>
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5. ATTACHED BIBLIOGRAPHY

-Suggested bibliography in Greek language:

- Dimitras Agoustinos – Apostolos Mpalas (2009). Managerial Accounting for Planning and Control. Publications of GUTENBERG, Athens.
- Filios B., (2013). Managerial Accounting, Publications of OPA, Athens.
- Drury, C., 2007. Management and Cost Accounting, 7th Edition, Cengage Learning EMEA.
- Garrison.R., Noreen. E., (2003). Managerial Accounting, Publications of Papazisi Athens.
- R. Garrison – E. Noreen, 2006. Managerial, Publications of Kleidarithmos.

INTERANTIONAL ACCOUNTING AND FINANCIAL REPORTING

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	801	ΕΞΑΜΗΝΟ ΣΠΟΥΔΩΝ	8 th
COURSE TITLE	International Accounting and Financial Reporting (I.F.R.S.)		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	skills development		
PREREQUISITE COURSES:	None		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA212/		

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i>
<p>This course aims to familiarize students with the principles, the accounting policies and procedures which are used by the International Financial Reporting Standards (IFRS). In addition, this course will introduce to students the Financial reporting according to IFRS.</p> <p>Upon successful completion of the course a student will be able to:</p> <ul style="list-style-type: none"> • Comprehend the basic principles and methodology of IFRS • Implement IFRS accounting policies • Acknowledge the differences between Hellenic and International financial reporting standards

- Convert tax based trial balances to IFRS trial balances
- Prepare Financial Reports according to IFRS

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Working independently*
- Team work*
- Project planning and management*
- Adapting to new situations*
- Decision-making*

3. SYLLABUS

- Introduction to Accounting Principles and policies, according to International Financial Reporting Standards (IFRS/IAS)
- IAS 1 — Presentation of Financial Statements
- IAS 7 — Statement of Cash-Flows
- IAS 8 — Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 16 — Property, Plant and Equipment
- IAS 38 — Intangible Assets
- IAS 40 — Investment Property
- IAS 36 — Impairment of Assets
- IAS 2 — Inventories
- IFRS 16 — Leases
- IFRS 9 — Financial Instruments
- IAS 32 — Financial Instruments: Presentation
- IAS 37 — Provisions, Contingent Liabilities and Contingent Assets
- IAS 19 — Employee Benefits
- IFRS 15 — Revenue from Contracts with Customers
- IAS 20 — Accounting for Government Grants and Disclosure of Government Assistance
- IAS 12 — Income Tax
- IFRS 10 — Consolidated Financial Statements

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face		
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 		
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching,</i>	Activity	Semester workload	
	Lectures for the theoretical part of the course, assisted by presentations in electronic form	50	
	Exercises, national and global case studies for better understanding of theoretical modules	25	

<p><i>educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	25
	Independent study	50
	Course total	150
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>• Assessment in Greek language :</p> <p><i>The curriculum will be orally and written examined at the end of the semester</i></p> <p>by the use of:</p> <ul style="list-style-type: none"> - multiple choice questions - extended Response Questions - implementation of IFRS accounting policies - accounting entries according to IFRS - preparation of Financial statements according to IFRS <p>• Optional tasks throughout the semester.</p> <p>Update during classes and accessible through e class</p> <p>Evaluation criteria can be reassessed in the start of each semester upon the recommendation of the professor and Decision of the Assembly of the Department.</p>	

5. ATTACHED BIBLIOGRAPHY

<p><i>-Suggested Bibliography:</i></p> <p>1.Theofanis Kargiorgos, Andreas Petrides (2017), International Accounting Standards, Publisher: TH. KARAGIORGOU BROS</p> <p>2. Kontos Georgios (2014), Financial Accounting in Accordance with International and Greek Accounting Standards, Publisher: Kontos Angeliki</p> <p>3. Negakis Christos, International Financial Reporting Standards - Theory and Applications (2014), Publisher: ACCOUNTANT ACCOUNTANT</p> <p>4. GRANT THORNTON (2016), International Financial Reporting Standards, Publisher: Anastasios D. Economopoulos</p> <p>5. Philos Ioannis, Apostolos Apostolos (2010): International Accounting Standards - Theoretical Approach & Conversion Applications, Kleidarithmos Publications</p> <p>6. Vlachos Christos - Loukas Loukas (2009), International Accounting Standards, Globaltraining Publications</p>
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QUANTITATIVE METHODS IN ECONOMICS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	802	SEMESTER	8
COURSE TITLE	Quantitative Methods in Economics		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA213/		

6. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none">• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i>• <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i>• <i>Guidelines for writing Learning Outcomes</i>	
Upon successful completion of the course a student will be able to practice numerical applications, mathematical, statistical, etc. methods in advanced microeconomics, macroeconomics, portfolio theory, business decision making, etc.	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i>

<i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 	

7. SYLLABUS

<ul style="list-style-type: none"> • Non-parametric hypothesis tests. Software applications. • Spread Analysis (ANOVA). • General Linear Regression Model. • Logistic regression • Discriminant analysis • Factor analysis
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8. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

<p><i>work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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9. ATTACHED BIBLIOGRAPHY

Books (In Greek Language):

- Φράγκος Χ. Στατιστική επεξεργασία και ανάλυση πολυδιάστατων δεδομένων II. Εκδόσεις Φράγκος 2016.
- Κιντής, Α. (1994) Στατιστικές και Οικονομετρικές Μέθοδοι, Gutenberg.
- Watsham, T.J., Parramore, K. (1997) Quantitative Methods in Finance, Thomson.
- Benninga, S. (1997) Financial Modelling, MIT Press.

RESEARCH METHODOLOGY

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	803	SEMESTER	8
COURSE TITLE	Research Methodology		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
Upon successful completion of the course a student will be able to: <ul style="list-style-type: none"> • Understand the Scientific Approach to Social Issues and Problems. • Understand the Planning and Stages of Research. • Understand the Problems of Measurement, Sampling, Collection and Analysis of Data. • Understand the Configuring Questionnaires (Training Interview, Data processing, Analyze and Interpretation).
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <i>Search for, analysis and synthesis of data and information, with the use of the necessary</i> <i>Project planning and management</i> <i>Respect for difference and multiculturalism</i>

<i>technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 	

3. SYLLABUS

<ul style="list-style-type: none"> • Scientific Approach to Social Issues and Problems • Planning and Stages of Research • Problems of Measurement, Sampling, Collection and Analysis of Data • Configuring Questionnaires
--

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination,</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

<i>public presentation, laboratory work, clinical examination of patient, art interpretation, other</i>	
<i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	

5. ATTACHED BIBLIOGRAPHY

Books (in Greek language):

- Σιώμκος Γ. και Μαύρος Δ. (2008), "Έρευνα αγοράς"
- Φράγκος Χ. (2004), "Μεθοδολογία Έρευνας Αγοράς και Ανάλυση Δεδομένων"
- Σαχίνη Καρδάση Α. (2004), "Μεθοδολογία Έρευνας"
- Δημητριάδη Ζ. (2000), "Μεθοδολογία επιχειρηματικής έρευνας"

INNOVATION AND ENTREPRENEURSHIP

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_X1	SEMESTER	5 / 7
COURSE TITLE	Innovation and Entrepreneurship		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes 	
The aim of the course is to understand the productive factor of entrepreneurship and its connection to the production of innovative products, the introduction of innovations in organization, distribution and marketing.	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management
Adapting to new situations	Respect for difference and multiculturalism
Decision-making	Respect for the natural environment
Working independently	Showing social, professional and ethical responsibility and sensitivity to gender issues
Team work	Criticism and self-criticism
Working in an international environment	Production of free, creative and inductive thinking

<i>Working in an interdisciplinary environment</i>	<i>Others...</i>
<i>Production of new research ideas</i>	<i>.....</i>
a) Search for, analysis and synthesis of data and information, with the use of the necessary technology b) Decision-making c) Working independently d) Production of free, creative and inductive thinking	

3. SYLLABUS

<ul style="list-style-type: none"> • Introduction to innovation and entrepreneurship • Innovation and entrepreneurship in Greece and the European Union • Success rules & barriers to innovation and entrepreneurship • Application process for innovation • Exploiting Research – Patents • Innovative financial tools and financing of innovative businesses • Basic entrepreneurial skills • Inclusion of business choices in implementation programs • Financial innovation and entrepreneurship

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written</i>	<ul style="list-style-type: none"> ○ Written examination ○ Problem solving ○ Written work ○ Project work and presentations for Erasmus students 	

<p><i>work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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5. ATTACHED BIBLIOGRAPHY

In Greek Language:

- Καραγιάννης Η. και Μπακούρος Ι. (2010), " Καινοτομία και Επιχειρηματικότητα"
- Χατζηκωνσταντίνου Γ. και Γωνιάδης Η. (2009), " Επιχειρηματικότητα και Καινοτομία"
- Μάρκελλος Κ, Μάρκελλου Π, Ρήγκου Μ, Συρμακέσης Σ, Τσακαλίδης Α. (2006). e-επιχειρηματικότητα. από την ιδέα στην υλοποίηση
- Δουκίδης Γ. (2010) Καινοτομία, στρατηγική, ανάπτυξη κα πληροφοριακά συστήματα

SUPPLY CHAIN MANAGEMENT

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_X2	SEMESTER	5 / 7
COURSE TITLE	Supply Chain Management		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background Elective		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (English)		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA248/		

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
<p>On completion of this course, the students will be able to</p> <ul style="list-style-type: none"> • Describe the nature, scope and structure of the logistics and supply chain operations • Understand how supply chain strategy can provide a competitive advantage for organizations • Explain the strategic and operational planning involved in creating and running a high value supply chain • Analyze the balance between customer satisfaction level and inventory Management policies • Identify the dynamic implications involved in managing critical functions of logistics and supply chain management • Understand the role of Information and Communication Technologies in Supply Chain Management
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <i>Search for, analysis and synthesis of data and Project planning and management</i>

<i>information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
e) Search for, analysis and synthesis of data and information, with the use of the necessary technology f) Decision-making g) Working independently h) Production of free, creative and inductive thinking	

3. SYLLABUS

<ul style="list-style-type: none"> Understanding the Supply Chain Supply Chain Performance: Achieving strategic Fit and Scope Supply Chain Drivers and Metrics Designing the Supply Chain Network Planning and Coordinating Demand and Supply in a Supply Chain Planning and Managing Inventories in a Supply Chain Designing and Planning Transportation Networks

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> Teaching using of Interactive Board and projector. Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	<ul style="list-style-type: none"> Lectures for the theoretical part of the course, assisted by presentations in electronic form. Disposal of electronic teaching material to the students. 	52
	<ul style="list-style-type: none"> Case studies - small project. 	18
	<ul style="list-style-type: none"> Independent study 	80
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive,</i>	<ul style="list-style-type: none"> Written examination Problem solving Written work Project work and presentations for Erasmus students 	

<p><i>multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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5. ATTACHED BIBLIOGRAPHY

<ol style="list-style-type: none"> 1. Ballou, R.H., Business Logistics / Supply Chain Management, 5th Edition, Prentice Hall, 2003 2. Chopra, S., Meindl, P., Supply Chain Management: Strategy, Planning, and Operation, 6th Edition, Pearson Education, 2016 3. Christopher, M., Logistics and Supply Chain Management, 4th Edition, Prentice Hall, 2011 4. Jonsson, P., Logistics and Supply Chain Management, McGraw-Hill, 2008. 5. Simchi-Levi, D., P. Kaminski, and E. Simchi-Levi, Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies, 3rd Edition, McGraw-Hill, 2008

NATIONAL ACCOUNTING

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_X3	SEMESTER	5 / 7
COURSE TITLE	NATIONAL ACCOUNTING		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		5	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A</i> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes 	
<p>The acquisition of knowledge upon the significances, the definitions, the classifications and the rules of assessment of various national Macroeconomic values, that constitute the base for the comprehension of economic theory and policy, such as the theories of production, consumption, prices and money, national income, Input-Output tables, economic enlargement etc. More specifically, the course aims the systematic presentation and analysis of essential statistical values required for decision-making by the policy makers of the public and private sectors, at national or regional or local level, or even concerning a union of countries such as the EU.</p>	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i>

<i>Working in an international environment</i>	.....
<i>Working in an interdisciplinary environment</i>	<i>Others...</i>
<i>Production of new research ideas</i>	.....

<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking

3. SYLLABUS

<ul style="list-style-type: none"> • Analysis of all Special Issues of Transactions that are part of the Maritime, Hotel, Construction and Banking business. • For shipping companies, an accounting plan is proposed which can include all shipping activities, so that economic accounts and business values can be compared, as well as accounting "communication" between different economic units and shipping activities, with the least possible interference in the structure of the GGAP's accounts. • For hotels, it is suggested and interpreted how to deal with the accounting particularities and problems encountered in hotel businesses through the development of a properly structured accounting plan without altering the structure of the GGAP • Tax and costing issues of the Construction and Construction Companies are developed along with the analysis of the accounts that need special treatment for the enterprises in the sector and finally the structure of the Bank's Sectoral Accounting Plan is presented and the basic banking products. A detailed description of the financial statements and the profit and loss accounts of the banking companies is also provided.

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	39
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	26
	Independent study	52
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	33
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

<p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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5. ATTACHED BIBLIOGRAPHY

1. Skountzos N., Diakomihalis M. (2012), National Accounting System, Stamoulis Editions, Athens
2. Giannopoulos K, Diakomihalis M (2012) Tourism Satellite Account: The National Accounting of Tourism and an empirical application in Greece. Papazisis Editions, Athens
3. Sidiropoulos M (2008), Macroeconomic Accounting – Theory and applications, Zugos Editions, Thessaloniki

Relevant Scientific Journals:

- Review of Income and Wealth
- Journal of Governmental & Nonprofit Accounting
- Journal of Public Budgeting, Accounting and Financial Management
- Public Money and Management
- Advances in Public Interest Accounting
- International Tax and Public Finance

APPLIED ECONOMETRICS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_X4	SEMESTER	5° / 7°
COURSE TITLE	APPLIED ECONOMETRICS		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background OPTIONAL		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> Consult Appendix A <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes 	
This course uses knowledge from, economic, mathematics and statistics in order to develop a suitable methodology necessary for quantitative valid empirical study and testing of economic theories. Also for advanced statistical description of general economic phenomena, and formulation of their quantitative relations and laws that affect their behavior and allow forecasting of their development.	
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i>	
Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management Respect for difference and multiculturalism Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and sensitivity to gender issues
Decision-making	Criticism and self-criticism
Working independently	Production of free, creative and inductive thinking
Team work	.....
Working in an international environment	Others...
Working in an interdisciplinary environment	.....
Production of new research ideas	.....
<ul style="list-style-type: none"> • Adapting to new situations • Decision making 	

<ul style="list-style-type: none"> • Teamwork • Critical thinking • Production of free, creative and inductive thinking
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3. SYLLABUS

<p>Review of basic statistics, Histogram, variance</p> <p>Coefficient of correlation</p> <p>Beta, systematic and non-systematic risk</p> <p>Sharpe ratio and Treynor ratio in investments</p> <p>Least squares line</p> <p>Linear Model: Concepts, Cases, estimators and their properties</p> <p>Tests and Extensions of Linear Model</p> <p>The hypotheses of the Linear model. (Multicollinearity, Autocorrelation etc.)</p> <p>Models with lags</p> <p>Systems of equations: Basic concepts, identification, estimation methods (limited or full information)</p> <p>Introduction to Time Series Analysis.</p> <p>Estimation and forecasting with financial time series models</p> <p>Exponential smoothing</p>
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4. TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY</p> <p><i>Face-to-face, Distance learning, etc.</i></p>	Face to face and project based learning	
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
<p>TEACHING METHODS</p> <p><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	<p>Activity</p>	<p>Semester workload</p>
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	26
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	26
	Independent study	78
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination,</i></p>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study ○ Homework projects and exercises 	

<i>public presentation, laboratory work, clinical examination of patient, art interpretation, other</i>	
<i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	

5. ATTACHED BIBLIOGRAPHY

1) Wooldridge Jeffrey (2011). Introduction to Econometrics 2) Johnston J. και Dinardo J. (2005), "Econometric Methods
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LABOUR ECONOMICS AND LABOUR RELATIONS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_X4	SEMESTER	5 / 7

COURSE TITLE	Labour Economics and Labour Relations		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	WEEKLY TEACHING HOURS	CREDITS	
Lectures	4	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA191/		

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

Upon successful completion of the course a student will be able to:

- Apply economic reasoning to understand the operation of an economy
- Understand the causes and consequences of business cycles
- Understand factors that contribute to and detract from long-term economic growth
- Understand the factors determining gross domestic product, employment, the general level of prices, and interest rates.
- Measure living standards, inflation, and unemployment for use as economic indicators.
- Understand why household, business, government and global behavior determine the aggregate demand for goods and services
- Understand the roles of fiscal and monetary policy in fighting recessions and inflation
- Analyze the determinants of the relative strengths of fiscal and monetary policy for affecting gross domestic product.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
	<i>Others...</i>

<i>Production of new research ideas</i>
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking

3. SYLLABUS

<ul style="list-style-type: none"> • Labour Economics Theory • Employment and Unemployment • Labour demand and Supply • Wages • Trade Unions

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

they are accessible to students.	
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5. ATTACHED BIBLIOGRAPHY

Books:

- Bprjas, G.J (2016), "Labour Economics"
- Boeri T. & Van Ours J. (2013), "The Economics of Imperfect Labour Markets"

Journals:

- [International Journal of Economic Theory](#)
- [Economic Papers: A journal of applied economics and policy](#)
- [Economic Policy](#)
- [International Economic Review](#)
- [Economic Outlook](#)

TAX ACCOUNTING

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_X6	SEMESTER	5/7
COURSE TITLE	Tax Accounting		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course,</i>	WEEKLY TEACHING	CREDITS	

<i>e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	HOURS	
Lectures and exercises	4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		
COURSE TYPE general background, special background, specialised general knowledge, skills development	skills development	
PREREQUISITE COURSES:		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek	
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO	
COURSE WEBSITE (URL)		

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Upon successful completion of the course a student will be able to:

- Understand the operation and accounting of VAT.
- Understand the Income Tax and profits from Business Activity
- Understand the Alternative Way of Calculating Minimum Taxes
- Be aware of the function - Withholding and Performance of Taxes and Contributions
- Handle - Submissions of Income and Real Estate Taxes
- Handle Tax and Insurance Fines-Penalties.
- Reflect taxes on financial statements.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management
Adapting to new situations	Respect for difference and multiculturalism
Decision-making	Respect for the natural environment
Working independently	Showing social, professional and ethical responsibility and sensitivity to gender issues
Team work	Criticism and self-criticism
Working in an international environment	Production of free, creative and inductive thinking
Working in an interdisciplinary environment	.....
Production of new research ideas	Others...

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

A. Indirect Taxes and VAT

1. Analysis of the operation of VAT

2. Keeping accounts for VAT tracking 3. Check Sending and payment of periodic VAT returns 4. Applications in conjunction with Greek Accounting standards B. Income Tax 5. General Principles of Income Taxation 6. Income Tax of Persons 7. Taxation of profits from Business Activity 8. Alternative Way of Calculating Minimum Taxes 9. Retention and Return of Taxes 10. Basic issues of Labor and Insurance Obligations 11. Statement of Income Taxation and Real Estate 12. Tax and Insurance

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> Teaching using of Interactive Board and projector. Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> Exercises. Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where</i>	<ul style="list-style-type: none"> Written examination Multiple choice questions Case study 	

they are accessible to students.	
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5. ATTACHED BIBLIOGRAPHY

Books (In Greek language):

- Λογιστικά Αρχεία- Βιβλία και Στοιχεία με ΕΛΠ και ΦΠΑ (2017), Παναγιώτης Παπαδέας, (Εκδότης): Δανάη Παπαδέα.
- Καραγιάννης Δ., Καραγιάννης Ι. και Καραγιάννη Α.Ε. (2016), "Λογιστικά-Κοστολόγηση-Φοροτεχνικά - ΕΛΠ στην Πράξη", (Εκδότης): Δ., Καραγιάννης
- Γκίνογλου Δημήτριος (2014). Φορολογική Λογιστική (II), Διαθέτης (Εκδότης): ΔΗΜΗΤΡΙΟΣ ΓΚΙΝΟΓΛΟΥ
- Τότσης Π. (2009), "Κώδικας Φορολογίας Εισοδήματος Φυσικών και Νομικών Προσώπων"
- Παύλου Χ. και Γκούρλιας Ι. (2011), (Εκδότης): "Φορολογική Λογιστική"

REAL ESTATE FINANCE

1. GENERAL

SCHOOL	SCHOOL OF ECONOMICS AND ADMINISTRATIVE SCIENCES		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	YE_X7	SEMESTER	5th/7th
COURSE TITLE	REAL ESTATE FINANCE		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and</i>		WEEKLY TEACHING HOURS	CREDITS

<i>the total credits</i>			
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

<p>Learning outcomes</p> <p><i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i>
<p>The purpose of the course is to cover the key aspects of the real estate industry, such as: the use of real estate, financial analysis and real estate financing (housing loans, residential and commercial real estate investments); property management and valuation, returns and risk of investment in real estate, sharing economy, etc. In particular, students will have at the end of the course:</p> <ul style="list-style-type: none"> • knowledge of the importance of the real estate market for the economy • Understanding financial analysis and financing of real estate • Understanding the importance of real estate as an investment product • Knowledge of property management and valuation mechanisms
<p>General Competences</p> <p><i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> <ul style="list-style-type: none"> • <i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> • <i>Adapting to new situations</i> • <i>Decision Making</i> • <i>Working Independency</i> • <i>Teamwork</i> • <i>Working in an International Environment</i> • <i>Working on an interdisciplinary Environment</i> • <i>Production of new research ideas</i> • <i>Project Planning and Management</i> • <i>Respect for difference and multiculturalism</i> • <i>Respect for the natural environment</i> • <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> • <i>Criticism and self-criticism</i> • <i>Production of free, creative and inductive thinking</i> • <i>Others</i>
<ul style="list-style-type: none"> • Adapt to new situations • Decision making • Teamwork • Practice of criticism and self-criticism • Promotion of free, creative and inductive thinking

3. SYLLABUS

- Historical approach to economic theory and the concept of annuity.
- Factors that affect the value of a property
- Process of estimates
- Methods of assessment:
 - Comparative method
 - Payment method
 - Reparable method
 - Method of annuities
 - Method of Replacement Cos

4. TEACHING and LEARNING METHODS – EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc</i>	In class	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	Using a projector. Support Learning Process through the e-class Electronic Platform	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures from home, assisted by presentations in electronic form. Interactive teaching	50
	<ul style="list-style-type: none"> •Solved exercises. •Practicing through solving different exercises • Student will be provided with electronic presentation material. 	30
	Self -studying	50
	Other activities(e.g. teamwork or individual work in a case study, external collaborative lectures, etc.	20
	Course Total (25 hours of workload per unit of credit)	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Written examination at the end of the semester overall subject, which includes: - Essay style and multiple-choice questions - Case study analysis The evaluation criteria can be redefined at the beginning of each semester after the teacher's recommendation and a decision by the Department's Assembly	

5. ATTACHED BIBLIOGRAPHY

In Greek Language:

- Καρανικόλας, Ν. (2010), Η εκτίμηση των ακινήτων
- Κίοχος, Π. (2009). Μεθοδολογία εκτίμησης της αξίας κινητών και ακίνητων περιουσιακών στοιχείων

INTERNATIONAL AND EUROPEAN INSTITUTIONS

1. General

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
COURSE LEVEL	<i>Undergraduate</i>		
COURSE CODE	YE_X8	SEMESTER of STUDIES	5o / 7o
ΤΙΤΛΟΣ ΜΑΘΗΜΑΤΟΣ	INTERNATIONAL AND EUROPEAN INSTITUTIONS		
INDIVIDUAL TEACHING ACTIVITIES		WEEKLY TEACHING HOURS	ECTS
Lectures		4	6

TYPE OF COURSE	ELECTIVE
PREREQUISITE COURSES:	-
TEACHING AND EXAMINATION LANGUAGES:	GREEK
COURSE OFFERED TO ERASMUS STUDENTS	YES
ΗΛΕΚΤΡΟΝΙΚΗ ΣΕΛΙΔΑ ΜΑΘΗΜΑΤΟΣ (URL)	-

2. LEARNING OUTCOMES

LEARNING RESULTS

The course focuses on the presentation of international economic institutions and organisations such as the World Bank, the World Trade Organization, the OECD , the IMF . A special emphasis is placed on the role and character of the European Union as a leading power governing the economic development worldwide.

3. SYLLABUS

- The WTO
- The World Bank,
- The IMF
- OECD
- Introduction to the EU
- Basic European Freedoms
- European Economic Integration
- Competition and the EU
- Fiscal Policy and the EU
- Regional Development policies and the EU

4. TEACHING and LEARNING METHODS - EVALUATION

TEACHING METHOD.	Lectures, Practical Training	
IT USE	I. MOOC Open E-class content	
TEACHING PLAN	Activity	Semester Work Load
	Lectures	50
	Practical Issues	30
	Individual Study	50
	Other Activities (i.e. Memorandum)	20
	COURSE TOTAL (25 hours of work load per credit)	150
STUDENT EVALUATION	I. WRITTEN EXAM (80%) that includes: <ul style="list-style-type: none"> - Short answers, - Solving of practical scenarios . II. Memorandum during the semester (20%)	

5. ATTACHED BIBLIOGRAPHY

In Greek Language:

- Μούσης, Ν. (2007), 'Ενωση, Δίκαιο-Οικονομία-Πολιτική Αθήνα: Παπαζήσης
- Ζαχαριάδης, Σούρας Δημήτρης: Διεθνείς Οικονομικοί Οργανισμοί - Β' Έκδοση, Αθήνα Εκδ. Σταμούλη

GLOBAL ENTERPRISES

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_X9	SEMESTER	5/7
COURSE TITLE	Global Enterprises		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE	General background		

<i>general background, special background, specialised general knowledge, skills development</i>	
PREREQUISITE COURSES:	
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

Upon successful completion of the course a student will be able to:

- Understand the global business environment.
- Understand internationalization, globalization of economy and control of global economy.
- Understand and Identify the Changes in business forms and their dynamic evolution from national to international to globalization.
- Understand the role of "change" as a permanent feature of the process of control system.
- Defining a coherent Global Enterprise Model.
- The making of global enterprise.
- An understanding of the theoretical and institutional background which shapes the global markets.
- Identify and analyze the businesses that are active in the global environment.
- Understand the peculiarities and changes brought about by globalization in the business environment and the impact on entrepreneurship.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

- The global environment
- The nature of the globalization process
- Nature, Formation and Operations of Global Enterprises
- The network of Global Corporate Control

- Management Control Systems in Global Economy
- Institutions regulating the governance and control systems of global economy.
- The role of technological and institutional change.
- Competition in the global market

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Exercises. • Disposal of electronic teaching presentations to students. 	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> ○ Written examination ○ Multiple choice questions ○ Case study 	

5. ATTACHED BIBLIOGRAPHY

Books:

- Peng, M. W. (2009). Global Business
- Gilpin, R., (2001) Global Political Economy

Journals:

- [Global Strategy Journal](#)
- [Journal of International Business Studies](#)

- [Journal of Global Business and Economics](#)
- [Strategic Entrepreneurship Journal](#)

ORGANIZATIONAL BEHAVIOUR

1. GENERALLY

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
LEVEL OF EDUCATION	Bachelor		
COURSE CODE	YE_X10	SEMESTER	5/7
COURSE TITLE	ORGANIZATIONAL THEORY AND BEHAVIOR		
INDEPENDENT TEACHING ACTIVITIES <i>In the case of credits are granted in separate parts of the course e.g. Lectures, Laboratory Exercises, etc. If credits are granted united for the entire course, insert the weekly teaching hours and the total credits</i>		TEACHING HOURS PER WEEK	CREDITS
Lectures		4	6
Add lines if necessary. The teaching organization and teaching methods used are described in detail in 4			
COURSE TYPE	General Knowledge (General Infrastructure Course)		

<i>Background, General Knowledge, Science Area, Skill Development</i>	
REQUIRED COURSES:	
TEACHING LANGUAGE and EXAMS:	Greek
THE COURSE IS OFFERED TO ERASMUS STUDENTS	No
COURSE SITE (URL)	

2. LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills and abilities in an appropriate level that students will acquire upon successful completion of the course.

Refer Appendix A

- *Description of the Level of Learning Outcomes for each relevant course according to the European Higher Education Qualifications Framework*
- *Descriptive Indicators Levels 6, 7 & 8 of the European Qualifications Framework Lifelong Learning and Appendix B*
- *Summary Specification Guide of Learning Outcomes*

The aim of the course is to present content and contemporary issues in the field of Organizational Behavior. In particular, the objective is mainly to develop critical approach on Organizational Behavior theories and analysis of relevant case studies. At the end of this course the student should be able to: 1. Understand the concepts related to Organizational Behavior. 2. Think critically and interpret theories related to people and groups in organizational context. 3. Comprehend the utility of Organizational Behavior content for managerial practices and business adjustment to turbulent environment.

General Skills

Taking into account the general competences to be acquired by the graduate (as listed in the Diploma Supplement and listed below) in what / which of these the course aims?

Search, analysis and synthesis of data and information, with the use of the required technologies

Adapting to new situations

Decision Making

Individual work

Team work

Working in a national environment

Working in a multidisciplinary environment

Developing new research ideas

Design and project management

Respect to diversity and multiculturalism

Respect to natural environment

Demonstration of social, professional and ethical

responsibility and sensitivity to gender issues

Criticism and self-criticism

Promotion of free, creative and inductive thinking

- Analyzing theoretical concepts giving emphasis on their implementation in today's organization.
- Propositions development for problem solving and handling weaknesses related to organization effectiveness and transformation.
- Handling Conflicts for effective cooperation.

3. COURSE CONTENT

- Organizational Culture
- Emotional Intelligence
- Transformational Leadership
- Mentoring
- Motivation
- Teams
- Communication
- Organizational Change
- Conflict Management

4. TEACHING and LEARNING METHODS - EVALUATION

LECTURE METHOD	In class Face to face
<i>Face to face, Distance Learning etc.</i>	
USE OF INFORMATION AND	Use of Interactive Whiteboard and projector.

COMMUNICATION TECHNOLOGIES <i>Using ICT Teaching in Laboratory Training in the Communication with students</i>	Support Learning process through the electronic platform e-class	
TEACHING ORGANIZATION <i>Detailed description of the way and the teaching methods.</i> <i>Lectures, Seminars, Laboratory Exercise, Exercise Field, Study and literature analysis, Tutorial, Practice (Placement), Clinical Practice, Art Workshop, Interactive Teaching, Study Visits, Study (project) Writing / work, Artistic creation etc.</i> The study hours of the student are displayed for each learning activity and the hours non-guided study so that the total workload in semester level corresponds to the standards of ECTS	Activity	Workload Semester
	Lectures from the chair for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Business Case Studies • Disposal of electronic teaching presentations to students. 	30
	Other activities (e.g. Group or Individual Work case study, educational trip, lectures of external associate etc.)	20
	Independent Study	50
	Course Total (25 hours workload per credit unit)	150
STUDENT EVALUATION <i>Description of the evaluation process</i> <i>Language Evaluation, Evaluation Methods, Formative or Concluding, Multiple Choice Test, Short-Answer Questions, Test Development Questions, Troubleshooting, Written Work, Essay/Report, Oral examination, Public Presentation, Laboratory Work, Clinical Examination of the Patient, artistic Interpretation, Other/Others</i> <i>Explicitly defined evaluation criteria are referred and whether and which are accessible to students.</i>	<ul style="list-style-type: none"> • Written examination at the end of the semester of the total of the curriculum, which includes: <ul style="list-style-type: none"> – Multiple Choice Questions – Short Answers Questions, – Questions Essays Development 	

5. RECOMMENDED-BIBLIOGRAPHY

- Recommended Bibliography:
1. Mullins L. (2014). Management & Organizational Behavior, UTOPIA
 2. Robbins S. and Judge T. (2012). Organizational Behavior, Prentice Hall.
 3. Schermerhorn J., Osborn R., Uhi-Bien M. and Hunt J. (2012). Organizational Behavior, John Wiley & Sons Pte Ltd

STOCK MARKET AND STOCK MARKET PRODUCTS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_E1	SEMESTER	6 /8
COURSE TITLE	STOCK MARKET AND STOCK MARKET PRODUCTS		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background,</i>	Scientific Area (Specialization Course)		

<i>special background, specialised general knowledge, skills development</i>	
PREREQUISITE COURSES:	
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

The main purpose of this course is to acquire specialized knowledge about the importance, role and operation of stock exchanges, as well as the modern financial products they provide. The value of stock markets is growing with the internationalization and digitization of markets. The scientific knowledge of the range and depth of operation of stock exchanges, innovative products and processes is a condition for the development of enterprises and public and private sector organizations.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

- Basic concepts - primary and secondary markets. Organization and operation
- Main, parallel and new stock market. Derivative Exchanges
- The modern financial products of the securities market and the derivatives market
- Stock Market Performance
- Risk (risk) of stock market products. Risk hedging
- Performance-risk analysis
- Theory of efficient markets
- Valuation of bonds
- Equity valuation
- International bond markets
- International stock markets
- Innovative stock market products

<ul style="list-style-type: none"> • Electronic stock trading systems • Brokerage analysis
--

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none">• Teaching using of Interactive Board and projector.• Support learning process through electronic e-class platform.	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none">• Exercises.• Disposal of electronic teaching presentations to students.	30
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	20
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none">○ Written examination○ Multiple choice questions○ Case study	

5. ATTACHED BIBLIOGRAPHY

- Recommended references: - Kioxos P., Sotiropoulos I., Papanikolaou G., (2018). "Money-capital markets and portfolio management". Ed. E.Kioxou. Athens, Greece. - Gikas G., Hyz, A., (2016), "Capital & financial system", Ed. Gefira, Athens, Greece. - Lodewijk P. (2013), "The conception of the Stock Market". Ed. A. Laskaratos & Co G.P. - Lafarg P. (2006), "The economic function of the Stock Market". Ed. E. Pedioti & Co G.P. - Malindretou V. (2002), "Modern Financial Products". Ed. Papazisi S.A. -Related scientific journals:

- *International Journal of Economics and Finance*
- *WSJ Markets, Europe edition*
- *Review of Financial Studies*
- *Journal of Financial markets, Elsevier*

e-COMMERCE

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_E2	SEMESTER	6 / 8
COURSE TITLE	Digital economy		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:			

LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area*
- *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B*
- *Guidelines for writing Learning Outcomes*

The aim of the course is to introduce the student to the principles and practice of e-commerce as a new revolutionary application of Information and Communication Technologies (ICT's) both in the field of trading goods and services and in the field of technology.

The student is getting to think "out of the box" and re-invent "commerce and trading" under the uprising technological developments.

The student is vastly exposed in the way technological advances shape modern commerce and entrepreneurship.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>

- Search for, analysis and synthesis of data and information, with the use of novel ICT's
- Adapting to new situations
- Decision-making
- Working in an interdisciplinary environment utilizing modern instruments
- Team work
- Production of free, creative and inductive thinking
- Production of new entrepreneurship ideas

3. SYLLABUS

- Introduction to Digital Economy
- e – business principles, infrastructure requirements and supported transactions
- Mixed vs net e-commerce models
- SWOT analysis of e-business
- e-commerce entrepreneurial models (B2C, B2B, C2C, C2E, B2E)
- e-commerce income models, resources and methods
- Introduction to digital ads: CPC, CTR, conversion rates
- Digital economy security, introduction in cryptography
- Transaction models in digital economy
- Digital currencies, cryptographic currencies
- Blockchain technology
- Digital marketing
- Personalised information delivery/targeting

- Digital Economy trends (Web 3.0, 4.0, 5.0, IoT)

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face		
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none">• Teaching using of Interactive Board and projector.• Support learning process through electronic e-class platform.		
TEACHING METHODS <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	<table><tr><th><i>Activity</i></th></tr><tr><td><ul style="list-style-type: none">• Lectures for the theoretical part of the course, assisted by digital presentations• Per case flipped classrooms• Lectures for the theoretical part of the course, assisted by presentations in electronic form• Disposal of the Lectures’ presentations through the e-class platform under Common Creative License• Exemplary exercises• Practice• Presentations over selected fields carried out by supervised groups of students• Interactive learning games and quizzes</td></tr></table>	<i>Activity</i>	<ul style="list-style-type: none">• Lectures for the theoretical part of the course, assisted by digital presentations• Per case flipped classrooms• Lectures for the theoretical part of the course, assisted by presentations in electronic form• Disposal of the Lectures’ presentations through the e-class platform under Common Creative License• Exemplary exercises• Practice• Presentations over selected fields carried out by supervised groups of students• Interactive learning games and quizzes
<i>Activity</i>			
<ul style="list-style-type: none">• Lectures for the theoretical part of the course, assisted by digital presentations• Per case flipped classrooms• Lectures for the theoretical part of the course, assisted by presentations in electronic form• Disposal of the Lectures’ presentations through the e-class platform under Common Creative License• Exemplary exercises• Practice• Presentations over selected fields carried out by supervised groups of students• Interactive learning games and quizzes			
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none">• Written examination at the end of semester over all syllabus• Optional tasks during the semester		

5. ATTACHED BIBLIOGRAPHY

Books:

- Chaffey D. "E-business and E-Commerce", Kleidarithmos 6th edition,
- Pomportsis Andreas p., Tsoulfas Anestis g. (2002), "Introduction to E-Commerce", Editions a. American inventions and sons SA

FEASIBILITIES STUDIES

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_E3	SEMESTER	6 / 8
COURSE TITLE	Feasibilities Studies		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:	-		
LANGUAGE OF INSTRUCTION and	Greek		

EXAMINATIONS:	
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Upon completion of this course, students will be able to:

- acquire knowledge of sources of funding for investments projects
- evaluate investment projects
- realize the importance of a reliable and effective feasibility study to investment decisions
- conduct feasibility studies

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management
Adapting to new situations	Respect for difference and multiculturalism
Decision-making	Respect for the natural environment
Working independently	Showing social, professional and ethical responsibility and sensitivity to gender issues
Team work	Criticism and self-criticism
Working in an international environment	Production of free, creative and inductive thinking
Working in an interdisciplinary environment	.....
Production of new research ideas	Others...

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

- The utility of Feasibilities studies – Categories
- Feasibilities studies in Greek Development Law, State Subsidies & NSRF
- Planning and organizing investment - timetables
- Data collection, market research
- Budget, business plans, forecasts
- Cost-benefit analysis, added value
- Sources of funding, fundraising
- Financial analysis and evaluation of the investment
- Methodology of conducting feasibilities studies

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS	Activity	Semester workload

<p><i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Problem Exercises. • Analysis of Investment Projects • Disposal of electronic teaching presentations to students. 	30
	Independent Study	20
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	50
	Course total	150
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> ○ Written examination <ul style="list-style-type: none"> ○ <i>short-answer questions,</i> ○ <i>open-ended questions,</i> ○ <i>problem solving,</i> ○ Written Assignments 	

5. ATTACHED BIBLIOGRAPHY

<p>Books:</p> <ul style="list-style-type: none"> • Nikolaidis, M. (2014), "Manual of Feasibility Studies elaboration", (Disigma), • Aravosis, K. (2011), "Conducting and Evaluating Investments Plans and Programmes: From theory to Practice", (Economics Library). • Georgakellos, D., Karvounis, S. (2010), "Instructions, Problems, Templates in Feasibility Studies". • Karvounis, S. (2006), "Methods, Techniques and Theory of Feasibility Studies", (Stamoulis)
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EUROPEAN ECONOMIC LAW

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_E4	SEMESTER	6/8
COURSE TITLE	European Economic Law		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:	-		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO	Yes		

ERASMUS STUDENTS	
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Upon completion of this course, students will be able to:

- Have a clear picture of the main basic theoretical concepts of Commercial and Financial Law and the link between Law and Economics.
- Evaluate critically the cases of application of commercial and economic legislation.
- Study and propose solutions to individual legal issues.
- Understand causes and analyze scientific cases of application of commercial and economic law.
- Adequate understanding of trade law and jurisprudence.
- Develop analytical and synthetic skills and have critical thinking.
- Develop individual responsibility and make a scientific opinion.
- Present ideas in writing or orally.
- Develop a collaborative team spirit in the context of scientific work.
- Rationally manage the time for timely and correct response to tasks.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management
Adapting to new situations	Respect for difference and multiculturalism
Decision-making	Respect for the natural environment
Working independently	Showing social, professional and ethical responsibility and sensitivity to gender issues
Team work	Criticism and self-criticism
Working in an international environment	Production of free, creative and inductive thinking
Working in an interdisciplinary environment	.....
Production of new research ideas	Others...

- Adapting to new situations
- Decision making
- Teamwork
- Critical thinking
- Production of free, creative and inductive thinking

3. SYLLABUS

- The subject matter of EU law
- Harmonization of internal market legislation
- Free movement of goods
- Freedom of movement of persons
- Freedom of establishment and freedom to provide services
- Freedom of capital and payments
- Competition Law
- Prohibited Partnerships
- Abuse of a dominant position
- State aid and competition

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face to face
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Face-to-face, Distance learning, etc.																					
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none">• Teaching using of Interactive Board and projector.• Support learning process through electronic e-class platform.																				
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	<table><tr><th>Activity</th><th>Semester workload</th></tr><tr><td>Lectures for the theoretical part of the course, assisted by presentations in electronic form.</td><td>50</td></tr><tr><td><ul style="list-style-type: none">• Problem Exercises.• Analysis of Investment Projects• Disposal of electronic teaching presentations to students.</td><td>30</td></tr><tr><td>Independent Study</td><td>20</td></tr><tr><td>Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)</td><td>50</td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Course total</td><td>150</td></tr></table>	Activity	Semester workload	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50	<ul style="list-style-type: none">• Problem Exercises.• Analysis of Investment Projects• Disposal of electronic teaching presentations to students.	30	Independent Study	20	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	50									Course total	150
	Activity	Semester workload																			
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50																			
	<ul style="list-style-type: none">• Problem Exercises.• Analysis of Investment Projects• Disposal of electronic teaching presentations to students.	30																			
	Independent Study	20																			
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	50																			
Course total	150																				
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none">○ Written examination<ul style="list-style-type: none">○ <i>short-answer questions,</i>○ <i>open-ended questions,</i>○ <i>problem solving,</i>○ Written Assignments																				

5. ATTACHED BIBLIOGRAPHY

In Greek Language:

- Κοτσίρης, Λ, Ευρωπαϊκό Εμπορικό Δίκαιο , Εκδ. Σάκκουλα , 3η εκδοση , 2018
- Ζευγώλης Ν, Κάθετες συμφωνίες και Ανταγωνισμός, Εκδ.Σάκκουλα, 2012
- Πλιάκος Α,Εισαγωγή στο Οικονομικό Δίκαιο , Εκδ. Νομική Βιβλιοθήκη, 2011

BUSINESS COMPUTERIZATION AND DATA MANAGEMENT

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_E5	SEMESTER	6 ^ο και 8 ^ο
COURSE TITLE	Business Computerization and Data Management		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special Background		
PREREQUISITE COURSES:	No		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO			

ERASMUS STUDENTS																			
COURSE WEBSITE (URL)																			
2. LEARNING OUTCOMES																			
Learning outcomes <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i> 																			
<p>Upon successful completion of the course a student will be able to:</p> <ul style="list-style-type: none"> • Expand his knowledge of technical and operational issues of Business Computerization and Data Management. • Understand the modern methods of analysis and evaluation of Business Computerization and Data Management. • Comprehend and evaluate the needs of enterprises as far as concerning in designing, implementing and installing software Applications. • Choose the appropriate techniques and tools for solving problems and extracting information. 																			
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <table> <tr> <td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr> <tr> <td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr> <tr> <td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr> <tr> <td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr> <tr> <td></td><td><i>.....</i></td></tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>																		
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>																		
<i>Decision-making</i>	<i>Respect for the natural environment</i>																		
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>																		
<i>Team work</i>	<i>Criticism and self-criticism</i>																		
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>																		
<i>Working in an interdisciplinary environment</i>	<i>.....</i>																		
<i>Production of new research ideas</i>	<i>Others...</i>																		
	<i>.....</i>																		
<ul style="list-style-type: none"> • Adapting to new situations • Decision making • Teamwork • Critical thinking • Production of free, creative and inductive thinking 																			
3. SYLLABUS																			
<ul style="list-style-type: none"> • Introduction and analysis of Business Computerization and Data Management environment. • Analysis of the Basic Concepts of Computerization and Data Management. • Evaluation and selection of the appropriate Hardware and Software systems for the enterprise's needs. • Customization, management and maintenance of enterprise's systems. • Familiarity with the use of modern Enterprise Resource Systems and its submodules of Accounting, Financial Management, Costing, Customer, Suppliers, Payroll, etc. 																			
4. TEACHING and LEARNING METHODS - EVALUATION																			
DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face																		
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 																		
TEACHING METHODS <i>The manner and methods of teaching</i>	<table> <tr> <th><i>Activity</i></th><th><i>Semester workload</i></th></tr> <tr> <td>Lectures for the theoretical</td><td>50</td></tr> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures for the theoretical	50														
<i>Activity</i>	<i>Semester workload</i>																		
Lectures for the theoretical	50																		

<p>are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	part of the course, assisted by presentations in electronic form.	
	<ul style="list-style-type: none"> Exercises. Disposal of electronic teaching presentations to students. 	15
	Independent study	50
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	35
	Course total	150
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> Written examination Multiple choice questions Case study <p>• Optional tasks throughout the semester.</p> <p>Update during classes and accessible through e class</p> <p>Evaluation criteria can be reassessed in the start of each semester upon the recommendation of the professor and Decision of the Assembly of the Department.</p>	

5. ATTACHED BIBLIOGRAPHY

<p>-Suggested bibliography in Greek language:</p> <ul style="list-style-type: none"> Athanasiou Dimitrios (2015). The Modern Computerized Business Organization. Publisher: DISIGMA IKE. Loukis, Andritsakis, Diamantopoulos (2009). Integrated Business Computerized with SAP. Publisher: Publishing Neon Texnologion.

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS

1. GENERALLY

SCHOOL	School of Economics and Administrative Sciences		
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	YE_E6	ΕΞΑΜΗΝΟ ΣΠΟΥΔΩΝ	8 th
COURSE TITLE	International Public Sector Accounting Standards (I.P.S.A.S)		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	skills development		
PREREQUISITE COURSES:	International Accounting and Financial Reporting – I.F.R.S.		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO	No		

ERASMUS STUDENTS	
COURSE WEBSITE (URL)	http://accfin.teiep.gr/eclass/courses/TMA212/

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

This course aims to familiarize students with the principles, the accounting policies and procedures which are used by the International Public Sector Accounting Standards (IPSAS). In addition, this course will introduce to students the Financial reporting according to IPSAS.

Upon successful completion of the course a student will be able to:

- Comprehend the basic principles and methodology of IPSAS
- Implement IPSAS accounting policies
- Acknowledge the differences between Hellenic and IPSAS reporting standards
- Prepare Financial Reports according to IPSAS

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management
Adapting to new situations	Respect for difference and multiculturalism
Decision-making	Respect for the natural environment
Working independently	Showing social, professional and ethical responsibility and sensitivity to gender issues
Team work	Criticism and self-criticism
	Production of free, creative and inductive thinking

- Working independently
- Team work
- Project planning and management
- Adapting to new situations
- Decision-making

3. SYLLABUS

IPSAS 1	Presentation of Financial Statements
IPSAS 2	Cash Flow Statements
IPSAS 3	Accounting Policies, Changes in Accounting Estimates and Errors
IPSAS 14	Events After the Reporting Date
IPSAS 16	Investment Property
IPSAS 17	Property, Plant and Equipment
IPSAS 31	Intangible Assets
IPSAS 12	Inventories
IPSAS 28	Financial Instruments: Presentation
IPSAS 29	Financial Instruments: Recognition and Measurement
IPSAS 5	Borrowing Costs
IPSAS 19	Provisions, Contingent Liabilities and Contingent Assets
IPSAS 21	Impairment of Non-Cash-Generating Assets
IPSAS 39	Employee Benefits
IPSAS 13	Leases
IPSAS 23	Revenue of Non-Exchange Transactions (Taxes and Transfers)
IPSAS 33	First-time Adoption of Accrual Basis IPSASs
IPSAS 34-35	Separate and consolidated Financial Statements

IPSAS 22	Disclosure of Financial Information About the General Government Sector
IPSAS 24	Presentation of Budget Information in Financial Statements

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face to face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Teaching using of Interactive Board and projector. • Support learning process through electronic e-class platform. 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS	Activity	Semester workload
	Lectures for the theoretical part of the course, assisted by presentations in electronic form.	50
	Exercises, national and global case studies for better understanding of theoretical modules	25
	Other activities (Group and/or Individual Work case study, lectures by professionals, etc.)	25
	Independent study	50
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<ul style="list-style-type: none"> • Assessment in Greek language: <i>The curriculum will be orally and written examined at the end of the semester</i> by the use of: <ul style="list-style-type: none"> - multiple choice questions - extended Response Questions - implementation of IPSAS accounting policies - accounting entries according to IPSAS - preparation of Financial statements according to IPSAS • Optional tasks throughout the semester. Update during classes and accessible through e class Evaluation criteria can be reassessed in the start of each semester upon the recommendation of the professor and Decision of the Assembly of the Department.	

5. ATTACHED BIBLIOGRAPHY

-Suggested bibliography:

8. International Public Sector Accounting Standards (IPSAS) Board, Handbook of International Public Sector Accounting Pronouncements (New York: IFAC, 2008).
9. Deloitte, (2012), IPSAS Summary: International Public Sector Accounting Standards (IPSAS)
10. Deloitte, (2015), IPSAS in your pocket, Edition 2015
11. Deloitte, (2017), IPSAS in your pocket, Edition 2017
12. Institute of certified public accountants of Greece, (2016), An Introduction to International Public Sector
13. Loumiotis V.I., (2014), International Public Sector Accounting Standards (IPSAS), Athens, SOEL.
14. Lumioutis V.I., (2014), International Public Sector Accounting Standards. A first approach to IPSAS (International Public Sector Accounting Standards), <http://www.solae.gr>

SPECIAL FINANCIAL ANALYSIS AND BUSINESS EVALUATION

1. GENERAL

SCHOOL	SCHOOL OF ECONOMICS AND ADMINISTRATIVE SCIENCES		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	Undergraduate		
COURSE CODE	YE_E7	SEMESTER	6/8
COURSE TITLE	SPECIAL FINANCIAL ANALYSIS AND BUSINESS EVALUATION		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		4	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)			

2. LEARNING OUTCOMES

Learning outcomes

<p><i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i> 	
<p>At the end of the course student should be able to understand:</p> <ul style="list-style-type: none"> -The significance of cash flow statements and changes in equity and information flowing from them and related to the liquidity and viability of businesses. <p>The importance of forecasting business failure and</p> <ul style="list-style-type: none"> - The financial valuation of enterprises. 	
<p>General Competences</p> <p><i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i></p> <ul style="list-style-type: none"> • <i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> • <i>Adapting to new situations</i> • <i>Decision Making</i> • <i>Working Independency</i> • <i>Teamwork</i> • <i>Working in an International Environment</i> • <i>Working on an interdisciplinary Environment</i> • <i>Production of new research ideas</i> • <i>Project Planning and Management</i> • <i>Respect for difference and multiculturalism</i> • <i>Respect for the natural environment</i> • <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> • <i>Criticism and self-criticism</i> • <i>Production of free, creative and inductive thinking</i> • <i>Others</i> 	
<ul style="list-style-type: none"> • Autonomous work • Teamwork • Design and Project management • Adapt to new situations 	

3. SYLLABUS

Analysis of Cash Flows (Operating, Investment and Finance) and the structure of own funds and evaluation of the liquidity and viability of enterprises. Methods of predicting business bankruptcy using financial ratios. Basic steps for corporate valuation and financial valuation methods for businesses.

4. TEACHING and LEARNING METHODS – EVALUATION

<p>DELIVERY</p> <p><i>Face-to-face, Distance learning, etc.</i></p>	In class	
	<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	
<p>TEACHING METHODS</p> <p><i>The manner and methods of teaching are described in detail.</i></p> <p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay</i></p>	Activity	Semester workload
	Lectures from home, assisted by presentations in electronic form. Interactive teaching	52
	<ul style="list-style-type: none"> •Solved exercises. •Practicing through solving different exercises • Student will be provided with electronic 	35

<p><i>writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	presentation material	
	Other activities (e.g. teamwork or individual work in a case study, external collaborative lectures, etc.	15
	Self-studying	48
	Course total (25 hours of workload per unit of credit)	150
<p>STUDENT PERFORMANCE EVALUATION</p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> • Written examination at the end of the semester on the whole of the subject, which includes: <ul style="list-style-type: none"> -Multiple choice questions -Case study analysis 	

5. ATTACHED BIBLIOGRAPHY

<p>In Greek Language:</p> <ul style="list-style-type: none"> • Λαζαρίδης Θ., Κοντέος Γ., Σαριαννίδης Ν.(2013) Σύγχρονη Χρηματοοικονομική Ανάλυση • Κιόχος Π., Παπανοκόλαου Γ., Κιόχος Α.(2014) Αποτίμηση Επιχειρήσεων, Εκδόσεις Ελένη Κιόχου. • Φίλιος Β.(2006) Αποτιμητική, Εκδόσεις Παπαζήση.

INTRODUCTION IN INSURANCE SCIENCE

1. GENERALLY

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
LEVEL OF EDUCATION	Bachelor		
COURSE CODE	YE_E8	SEMESTER	6 / 8
COURSE TITLE	BUSINESS ENGLISH		
INDEPENDENT TEACHING ACTIVITIES <i>In the case of credits are granted in separate parts of the course e.g. Lectures, Laboratory Exercises, etc. If credits are granted united for the entire course, insert the weekly teaching hours and the total credits</i>		TEACHING HOURS PER WEEK	CREDITS
Lectures		4	6
Add lines if necessary. The teaching organization and teaching methods used are described in detail in 4			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
REQUIRED COURSES:			
TEACHING LANGUAGE and EXAMS:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	No		
COURSE SITE (URL)			

2. LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills and abilities in an appropriate level that students will acquire upon successful completion of the course.

Refer Appendix A <ul style="list-style-type: none"> • Description of the Level of Learning Outcomes for each relevant course according to the European Higher Education Qualifications Framework • Descriptive Indicators Levels 6, 7 & 8 of the European Qualifications Framework Lifelong Learning and Appendix B • Summary Specification Guide of Learning Outcomes 	
The aim of the course is to provide students with insights in the field of insurance science and insurance companies, with particular emphasis on private insurance. Be in first contact with the business sector that engages in insurance business and become familiar with the role of the Insurance Institution	
General Skills Taking into account the general competences to be acquired by the graduate (as listed in the Diploma Supplement and listed below) in what / which of these the course aims? <div style="display: flex; justify-content: space-between;"> <div> Search, analysis and synthesis of data and information, with the use of the required technologies Adapting to new situations Decision Making Individual work Team work Working in a national environment Working in a multidisciplinary environment Developing new research ideas </div> <div> Design and project management Respect to diversity and multiculturalism Respect to natural environment Demonstration of social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Promotion of free, creative and inductive thinking </div> </div>	
<ul style="list-style-type: none"> • Individual Work • Team Work • Decision Making 	

3. COURSE CONTENT

<ul style="list-style-type: none"> • Concept of Insurance • Insurance Distinctions • Concept and Categories of Risk • Private and Social Insurance • Insurance Agreement: Rights and Obligations of the Parties • Liability insurance • Terrestrial and Marine Liability Insurance

4. TEACHING and LEARNING METHODS - EVALUATION

LECTURE METHOD Face to face, Distance Learning etc.	In class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES Using ICT Teaching in Laboratory Training in the Communication with students	Use of Interactive Whiteboard and projector. Support Learning process through the electronic platform e-class	
TEACHING ORGANIZATION Detailed description of the way and the teaching methods. Lectures, Seminars, Laboratory Exercise, Exercise Field, Study and literature analysis, Tutorial, Practice (Placement), Clinical Practice, Art Workshop, Interactive Teaching, Study Visits, Study (project) Writing / work, Artistic creation etc.	Activity	Workload Semester
	Lectures from the chair for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Business Case Studies • Disposal of electronic teaching presentations to students. 	30
	Other activities (e.g. Group or Individual Work case study, educational trip, lectures of external associate etc.)	20
The study hours of the student		

are displayed for each learning activity and the hours non-guided study so that the total workload in semester level corresponds to the standards of ECTS	Independent Study	50
	Course Total (25 hours workload per credit unit)	150
<p>STUDENT EVALUATION</p> <p><i>Description of the evaluation process</i></p> <p><i>Language Evaluation, Evaluation Methods, Formative or Concluding, Multiple Choice Test, Short-Answer Questions, Test Development Questions, Troubleshooting, Written Work, Essay/Report, Oral examination, Public Presentation, Laboratory Work, Clinical Examination of the Patient, artistic Interpretation, Other/Others</i></p> <p><i>Explicitly defined evaluation criteria are referred and whether and which are accessible to students.</i></p>	<ul style="list-style-type: none"> • Written examination at the end of the semester of the total of the curriculum, which includes: <ul style="list-style-type: none"> – Multiple Choice Questions – Short Answers Questions, – Questions Essays Development 	

5. RECOMMENDED-BIBLIOGRAPHY

<p>Books (In Greek Language):</p> <ul style="list-style-type: none"> • ΡΟΚΑΣ ΙΩΑΝΝΗΣ Ιδιωτική Ασφάλιση. Δίκαιο της ασφαλιστικής σύμβασης και της ασφαλιστικής επιχείρησης, έκδοση για χρήση των φοιτητών, Εκδόσεις Σάκκουλα , Αθήνα 2006 • Μιλιτιάδης Νεκτάριος , Εισαγωγή στην Ιδιωτική Ασφάλιση εκδ. ΡΟΥΧΩΤΑΣ ΓΕΡΑΣΙΜΟΣ Αθήνα 2003 • ΧΑΤΖΗΓΑΓΙΟΣ ΘΩΜΑΣ Ιδιωτικό Ασφαλιστικό Δίκαιο Ε.&Δ.ΑΝΙΚΟΥΛΑ-Ι.ΑΛΕΞΙΚΟΣ ΟΕ Θεσσαλονίκη 2009

ECONOMICS OF THE ENVIRONMENT

1. GENERALLY

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
LEVEL OF EDUCATION	Bachelor		
COURSE CODE	YE_E9	SEMESTER	6/8
COURSE TITLE	Economics of the Environment		
INDEPENDENT TEACHING ACTIVITIES <i>In the case of credits are granted in separate parts of the course e.g. Lectures, Laboratory Exercises, etc. If credits are granted united for the entire course, insert the weekly teaching hours and the total credits</i>		TEACHING HOURS PER WEEK	CREDITS
Lectures		4	6
Add lines if necessary. The teaching organization and teaching methods used are described in detail in 4			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
REQUIRED COURSES:			
TEACHING LANGUAGE and EXAMS:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	Yes		
COURSE SITE (URL)			

2. LEARNING OUTCOMES

Learning Outcomes <i>The learning outcomes of the course are described, the specific knowledge, skills and abilities in an appropriate level that students will acquire upon successful completion of the course.</i> <i>Refer Appendix A</i> <ul style="list-style-type: none"> <i>Description of the Level of Learning Outcomes for each relevant course according to the European Higher Education Qualifications Framework</i>
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<ul style="list-style-type: none"> • <i>Descriptive Indicators Levels 6, 7 & 8 of the European Qualifications Framework Lifelong Learning and Appendix B</i> • <i>Summary Specification Guide of Learning Outcomes</i> 																	
<p>Upon successful completion of the course a student will be able to:</p> <ul style="list-style-type: none"> • Recognizes the relationship between ecological and climatic environment and economic-business activity • Recognizes the main impacts of economic-business activity on the quality of the natural ecological and climatic-atmospheric environment but also on human life • Recognizes the importance of external economies for economic growth • It is able to formulate measures to reduce environmental problems• Suggests financial solutions to reduce environmental problems. • Successfully assesses economic environmental policies and their contribution to sustainable development. • Understands concepts of economic theory using mathematical and quantitative methods 																	
<p>General Skills <i>Taking into account the general competences to be acquired by the graduate (as listed in the Diploma Supplement and listed below) in what / which of these the course aims?</i></p> <table> <tr> <td><i>Search, analysis and synthesis of data and information, with the use of the required technologies</i></td><td><i>Design and project management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect to diversity and multiculturalism</i></td></tr> <tr> <td><i>Decision Making</i></td><td><i>Respect to natural environment</i></td></tr> <tr> <td><i>Individual work</i></td><td><i>Demonstration of social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in a national environment</i></td><td><i>Promotion of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in a multidisciplinary environment</i></td><td></td></tr> <tr> <td><i>Developing new research ideas</i></td><td></td></tr> </table>		<i>Search, analysis and synthesis of data and information, with the use of the required technologies</i>	<i>Design and project management</i>	<i>Adapting to new situations</i>	<i>Respect to diversity and multiculturalism</i>	<i>Decision Making</i>	<i>Respect to natural environment</i>	<i>Individual work</i>	<i>Demonstration of social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in a national environment</i>	<i>Promotion of free, creative and inductive thinking</i>	<i>Working in a multidisciplinary environment</i>		<i>Developing new research ideas</i>	
<i>Search, analysis and synthesis of data and information, with the use of the required technologies</i>	<i>Design and project management</i>																
<i>Adapting to new situations</i>	<i>Respect to diversity and multiculturalism</i>																
<i>Decision Making</i>	<i>Respect to natural environment</i>																
<i>Individual work</i>	<i>Demonstration of social, professional and ethical responsibility and sensitivity to gender issues</i>																
<i>Team work</i>	<i>Criticism and self-criticism</i>																
<i>Working in a national environment</i>	<i>Promotion of free, creative and inductive thinking</i>																
<i>Working in a multidisciplinary environment</i>																	
<i>Developing new research ideas</i>																	
<ul style="list-style-type: none"> • Individual Work • Team Work • Decision Making 																	

3. COURSE CONTENT

<ul style="list-style-type: none"> • The concept and practice of sustainable cultivation, economics and development. Ecology and ecosystems. • Concept and level of growth, income per capita and purchasing power equivalence. • Trends in the evolution of the world population and the international economy. • Poverty and hunger in the northern and southern hemispheres. • Ecological, social and economic aspects of sustainable development. External costs and methods of incorporating it into traditional markets.

4. TEACHING and LEARNING METHODS - EVALUATION

<p>LECTURE METHOD <i>Face to face, Distance Learning etc.</i></p>	In class	
<p>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Using ICT Teaching in Laboratory Training in the Communication with students</i></p>	Use of Interactive Whiteboard and projector. Support Learning process through the electronic platform e-class	
<p>TEACHING ORGANIZATION <i>Detailed description of the way and the teaching methods.</i> <i>Lectures, Seminars, Laboratory Exercise, Exercise Field, Study and literature analysis, Tutorial, Practice (Placement), Clinical Practice, Art Workshop, Interactive Teaching, Study Visits, Study (project) Writing / work, Artistic creation etc.</i></p>	Activity	Workload Semester
	Lectures from the chair for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> • Business Case Studies • Disposal of electronic teaching presentations to students. 	30
	Other activities (e.g. Group	20

<p>The study hours of the student are displayed for each learning activity and the hours non-guided study so that the total workload in semester level corresponds to the standards of ECTS</p>	or Individual Work case study, educational trip, lectures of external associate etc.)	
	Independent Study	50
	Course Total (25 hours workload per credit unit)	150
<p>STUDENT EVALUATION</p> <p><i>Description of the evaluation process</i></p> <p><i>Language Evaluation, Evaluation Methods, Formative or Concluding, Multiple Choice Test, Short-Answer Questions, Test Development Questions, Troubleshooting, Written Work, Essay/Report, Oral examination, Public Presentation, Laboratory Work, Clinical Examination of the Patient, artistic Interpretation, Other/Others</i></p> <p><i>Explicitly defined evaluation criteria are referred and whether and which are accessible to students.</i></p>		
<p>• Written examination at the end of the semester of the total of the curriculum, which includes:</p> <ul style="list-style-type: none"> – Multiple Choice Questions – Short Answers Questions, – Questions Essays Development 		
<p>5. RECOMMENDED-BIBLIOGRAPHY</p> <p>- Recommended Bibliography:</p> <ul style="list-style-type: none"> • Makenziel., (2010), «English for Business Studies», Pressed by Cambridge University Press. • Alexander, R., (2000), «New International Business English Student's Book: Communication Skills in English for Business Purposes», Pressed by Cambridge University Press 		

BUSINESS ENGLISH

1. GENERALLY

FACULTY	School of Economics and Administrative Sciences		
DEPARTMENT	ACCOUNTING & FINANCE		
LEVEL OF EDUCATION	Bachelor		
COURSE CODE	YE_E10	SEMESTER	6/8
COURSE TITLE	BUSINESS ENGLISH		
INDEPENDENT TEACHING ACTIVITIES <i>In the case of credits are granted in separate parts of the course e.g. Lectures, Laboratory Exercises, etc. If credits are granted united for the entire course, insert the weekly teaching hours and the total credits</i>		TEACHING HOURS PER WEEK	CREDITS
Lectures		4	6
Add lines if necessary. The teaching organization and teaching methods used are described in detail in 4			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
REQUIRED COURSES:			
TEACHING LANGUAGE and EXAMS:	Greek and English		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	Yes		
COURSE SITE (URL)			

2. LEARNING OUTCOMES

Learning Outcomes <i>The learning outcomes of the course are described, the specific knowledge, skills and abilities in an appropriate level that students will acquire upon successful completion of the course.</i> <i>Refer Appendix A</i> <ul style="list-style-type: none"> <i>Description of the Level of Learning Outcomes for each relevant course according to the European Higher Education Qualifications Framework</i> <i>Descriptive Indicators Levels 6, 7 & 8 of the European Qualifications Framework</i>
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Lifelong Learning and Appendix B <ul style="list-style-type: none"> Summary Specification Guide of Learning Outcomes 	
<p>The course familiarizes students with topics and conventions of speaking and writing in English in the international business environment. Students prepare their curriculum vitae (CV) and cover letters for selected real job advertisements and present the profile of an actual Greek or international company in the field of informatics. Professional skills such as telephoning, letter writing, emails, turn-taking in negotiations and intercultural awareness skills are practiced.</p>	
General Skills <i>Taking into account the general competences to be acquired by the graduate (as listed in the Diploma Supplement and listed below) in what / which of these the course aims?</i>	
<i>Search, analysis and synthesis of data and information, with the use of the required technologies</i> <i>Adapting to new situations</i> <i>Decision Making</i> <i>Individual work</i> <i>Team work</i> <i>Working in a national environment</i> <i>Working in a multidisciplinary environment</i> <i>Developing new research ideas</i>	<i>Design and project management</i> <i>Respect to diversity and multiculturalism</i> <i>Respect to natural environment</i> <i>Demonstration of social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Promotion of free, creative and inductive thinking</i>
<ul style="list-style-type: none"> Individual Work Team Work Decision Making 	

3. COURSE CONTENT

<ul style="list-style-type: none"> Company profile & structure Advertising & marketing e-Commerce Applying for a job Telecommuting Business across cultures Business etiquette Company accountability

4. TEACHING and LEARNING METHODS - EVALUATION

LECTURE METHOD <i>Face to face, Distance Learning etc.</i>	In class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Using ICT Teaching in Laboratory</i> <i>Training in the Communication with students</i>	Use of Interactive Whiteboard and projector. Support Learning process through the electronic platform e-class	
TEACHING ORGANIZATION <i>Detailed description of the way and the teaching methods.</i> <i>Lectures, Seminars, Laboratory Exercise, Exercise Field, Study and literature analysis, Tutorial, Practice (Placement), Clinical Practice, Art Workshop, Interactive Teaching, Study Visits, Study (project) Writing / work, Artistic creation etc.</i>	Activity	Workload Semester
	Lectures from the chair for the theoretical part of the course, assisted by presentations in electronic form.	50
	<ul style="list-style-type: none"> Business Case Studies Disposal of electronic teaching presentations to students. 	30
	Other activities (e.g. Group or Individual Work case study, educational trip, lectures of external associate etc.)	20
The study hours of the student		

are displayed for each learning activity and the hours non-guided study so that the total workload in semester level corresponds to the standards of ECTS	Independent Study	50
	Course Total (25 hours workload per credit unit)	150
<p>STUDENT EVALUATION</p> <p><i>Description of the evaluation process</i></p> <p><i>Language Evaluation, Evaluation Methods, Formative or Concluding, Multiple Choice Test, Short-Answer Questions, Test Development Questions, Troubleshooting, Written Work, Essay/Report, Oral examination, Public Presentation, Laboratory Work, Clinical Examination of the Patient, artistic Interpretation, Other/Others</i></p> <p><i>Explicitly defined evaluation criteria are referred and whether and which are accessible to students.</i></p>		
<p>• Written examination at the end of the semester of the total of the curriculum, which includes:</p> <ul style="list-style-type: none"> – Multiple Choice Questions – Short Answers Questions, – Questions Essays Development 		
<p>5. RECOMMENDED-BIBLIOGRAPHY</p> <p>- <i>Recommended Bibliography:</i></p> <ul style="list-style-type: none"> • Makenziel., (2010), «English for Business Studies», Pressed by Cambridge University Press. • Alexander, R., (2000), «New International Business English Student's Book: Communication Skills in English for Business Purposes», Pressed by Cambridge University Press 		