

COURSE OUTLINE

1. OVERVIEW

SCHOOL	MANAGEMENT		
DEPARTMENT	ACCOUNTING AND FINANCE		
COURSE LEVEL	<i>Undergraduate</i>		
COURSE CODE	UAF01	SEMESTER	1o
TITLE	Introduction to Transactions Law		
TEACHING METHODS		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	
Field Work		1	
Total		3	6
COURSE TYPE	Background		
PREREQUISITE COURSES	None		
TEACHING LANGUAGE	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	No		
ΗΛΕΚΤΡΟΝΙΚΗ ΣΕΛΙΔΑ ΜΑΘΗΜΑΤΟΣ (URL)	https://eclass.uop.gr/courses/2396/		

2. LEARNING OBJECTIVES

<p>The course aims to introduce in an integrated way the students to the basic concepts of legal science and at the same time make them partakers of the fundamental rules and principles governing the private sector of the economy and trade. It seeks to enable the students for further research and specialization in the field of Civil Law..</p>

The knowledge of this course is valuable because it is directly related to the personal and professional development of students through the acquisition of legal knowledge which is essential for its future successful career.

Once the course is successfully completed, the students :

- Will be able to combine and exploit the knowledge of civil law which regulates all legal relations between individuals-persons (natural or legal), in his / her professional life as well as for his / her personal fulfillment.
- Will be able to evaluate manners to resolve in an efficient way the problems which occur in business operation and are related to the legal framework governing their activity.
- Will be able to interpret and apply reliably the law regulating transactions and governing the most important contracts which ensure the circulation of goods and supply of services (sales contract, loan contracts, renting contracts etc).
- Will obtain the legal judgment and perception in order to address simply legal issues.
- Will be able to deepen in the study and analysis of the structure of legal relations and the possible aspects of the normal or abnormal evolution.
- Will be able to understand the position of the natural or legal persons in the legal order and deepen on the protection of their rights.

SKILLS

1. Make decisions .
2. Adapt to new situations
3. Appreciate diversity and multiculturality.
4. Demonstrate social, professional and ethical responsibility and sensitivity on gender issues.
5. Advance free, creative and causative thinking.

3. COURSE TOPICS

The course includes the following topics:

1. Introduction to Law

Notion and Branches of Law: National and International Law, Public and Private Law,

<p>Sources of Law.</p> <p>2. Notion and Branches of Civil Law.</p> <p>3. General Principles of Civil Law.</p> <p>4. The Persons – Subjects of Law. Natural Persons. The personality protection.</p> <p>5. Legal Persons: Legal persons of Civil Law.</p> <p>6. The Rights of Persons: Notion and Distinctions of rights. Legal Protection of rights</p> <p>7. Judicial protection. Recourse to the courts.</p> <p>8. The legal transactions. Categories of transactions. Prerequisites of transactions validity.</p> <p>9. Contract law elements. Donation contract. Exchange contract.</p> <p>10. Sales contract. Renting Contract. Project contract.</p> <p>11. Employment contracts. Loan contract.</p> <p>12. Property law elements.</p> <p>13. Inheritance law.</p>
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4. TEACHING AND LEARNING METHODS - ASSESMENT

TEACHING METHODS.	In class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	<p>Power point presentations and self-assessment test in the Blackboard.</p> <p>Student contact electronically.</p> <p>Support Learning process through electronic e-class platform</p> <p>Use platform e-class, email communication with students.</p>	
COURSE TEACHING ORGANIZATION	Activities	Semester Workload
	Lectures assisted by presentations in electronic form	39
	Exemplary Solved Exercices focusing on the application of theoretical knowledge	25
	Self study	41
	Written mid-term review	15
	Study and analysis of bibliography	30

	Course total	150
STUDENTS ASSESMENT	<p>I. Written final examination (70%) comprising:</p> <ul style="list-style-type: none"> - short development Questions - Critical Thinking Issues - Multiple choice test <p>II. Short written mid-term review (30%).</p>	

5. BIBLIOGRAPHY SUGGESTED

Books

- Αγαλλοπούλου Π., Βασικές έννοιες αστικού δικαίου, εκδ. Σάκκουλας, Δ' έκδοση, 2016.
- Κορνηλάκης Π., Ειδικό Ενοχικό Δίκαιο ΙΙ, 2^η έκδοση, εκδ. Σάκκουλας, 2013.
- Φουντεδάκη Κ., Φυσικό πρόσωπο και προσωπικότητα στον Αστικό Κώδικα, εκδ. Σάκκουλας, 2012.
- Φίλιος Π., Γενικές αρχές αστικού δικαίου, 4^η έκδοση, εκδόσεις Σάκκουλα, 2011.
- Φίλιος Π., Ενοχικό δίκαιο – Ειδικό μέρος Τ. 1, 9^η έκδοση, εκδ. Σάκκουλα, 2011.
- Φίλιος Π., Ενοχικό δίκαιο – Ειδικό μέρος Τ. 2, 7^η έκδοση, εκδ. Σάκκουλας, 2011.
- Φίλιος Π., Ενοχικό δίκαιο – Γενικό μέρος, 6^η έκδοση, εκδ. Σάκκουλας, 2011.
- Παπαστερίου Δ., Αστικό Δίκαιο Επιτομή, εκδ. Σάκκουλας, 2010.
- Γεωργιάδης Απ., Εμπράγματο Δίκαιο, Β' έκδοση, εκδ. Σάκκουλας, 2010.
- Βάρκα – Αδάμη Α., Εισαγωγή στο Αστικό Δίκαιο, Νομική Βιβλιοθήκη, Αθήνα, 2016.
- Παπαστερίου Δ., Γενικές αρχές αστικού δικαίου Β' έκδοση, εκδ. Σάκκουλα, 2009.
- Stathopoulos M., Contract Law in Greece, 2e edition, Ant. N. Sakkoulas, 2009.
- Κλαβανίδου Δ., Παπαστερίου Δ., Δίκαιο της δικαιοπραξίας, εκδ. Σάκκουλα, 2008.
- Γεωργιάδης Απ., Γενικές Αρχές Αστικού Δικαίου, 4^η έκδοση, εκδ. Παν. Ν. Σάκκουλα, 2012.
- Σπυριδάκης Ιωάννης, Οικογενειακό Δίκαιο, εκδ. Αντ. Ν. Σάκκουλα, 2006.
- Σταθόπουλος Μ., Επιτομή Γενικού Ενοχικού Δικαίου, εκδ. Σάκκουλα, 2004.

Scientific Journals:

1.Νομικό Βήμα (ΝοΒ)

2.Δίκαιο Επιχειρήσεων και Εταιρειών (ΔΕΕ)

3.Ελληνική Δικαιοσύνη (ΕΛΔ)

4.Αρμενόπουλος (Αρμ)

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF02	Semester	1 st
TITLE:	Mathematics for Economy and Finance		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		3	6
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background Knowledge		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)			

2. Course Description and Learning Objectives

The main scope of the course is to provide a comprehensive knowledge and understanding of mathematical methods in economic and financial analysis.

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

- It uses mathematical methods for static, comparative and dynamic economic analysis.
- Uses Tables and can solve linear systems
- Uses methods of mathematical analysis

Skills

- I. Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- II. Work autonomously
- III. Work in teams
- IV. Be critical and self-critical
- V. Advance free, creative and causative thinking
- VI. Make decisions

3. Course Outline

- I. Static economic analysis
 - a. Algebra of Tables
 - b. Solving linear equations and inequalities
- II. Comparative analysis

<p>c. Limits</p> <p>d. Continuity</p> <p>e. Calculus</p> <p>f. Maximization Criteria</p> <p>III. Dynamic Analysis</p> <p>g. Integration</p> <p>h. Differential equations of 1st order</p> <p>IV. Series</p> <p>i. Convergence criteria</p> <p>j. Taylor Series</p> <p>k. Maclaurin series</p>

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face																		
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)																		
COURSE ORGANIZATION	<table border="1"> <thead> <tr> <th><i>Activities</i></th> <th><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>39</td> </tr> <tr> <td>Field Work and case studies</td> <td>13</td> </tr> <tr> <td>Work in teams or autonomously (when is necessary)</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>Autonomous study</td> <td>48</td> </tr> <tr> <td>Total contact hours and training (25 hours of personal work for each credit)</td> <td>150</td> </tr> </tbody> </table>	<i>Activities</i>	<i>Semester workload</i>	Lectures	39	Field Work and case studies	13	Work in teams or autonomously (when is necessary)	50							Autonomous study	48	Total contact hours and training (25 hours of personal work for each credit)	150
	<i>Activities</i>	<i>Semester workload</i>																	
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Total contact hours and training (25 hours of personal work for each credit)	150																		
STUDENT ASSESMENT	<p>I. Written examination (100%) including:</p> <ul style="list-style-type: none"> - Theoretical questions - Questions that require critical thinking - Numerical questions - Questions that require drawing graphs - Economic decision-making questions 																		

	II. Optional Homework (10%), in issues related to the subject of the course
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5. Textbooks and Supplementary Material

- Jacques Ian, Mathematics for Economics and Business, ISBN: 9789963274338, 2017 (in greek)
- Chiang A., Wainwright K, Fundamental Methods of Mathematics for Economics, ISBN : 978-960-218-733-3, 2009 (in greek)
- Bradley T., Essential Mathematics for Economic and Business, ISBN : 978-960-568-094-4 (in greek).
- Μαθηματικά για Οικονομικές και Διοικητικές Επιστήμες, Θαλασσινός Ελευθέριος, Κόκοτος Δημήτριος , ISBN: 978-960-93-4972-7, Εκδόσεις Μπένου Χριστίνα, 2013
- Εφαρμοσμένη Ανάλυση και Στοιχεία Γραμμικής Άλγεβρας, Φιλιππάκης Μ. ISBN: 978-618-5066-82-6, Εκδόσεις ΤΣΟΤΡΑΣ ΑΝ ΑΘΑΝΑΣΙΟΣ, Έκδοση 2^η /2017.

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF03	Semester	1 st
TITLE:	MICROECONOMICS		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	2	6
	Field Work	1	
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1025/		

2. Course Description and Learning Objectives

The main scope of the course is to make students familiar with the principles of Microeconomics and the Theory of the Firm, analyzing the relations and the rules under which, the economic units operate (consumers, producers, firms etc.). Furthermore, students will understand the overall structure of specific markets (goods and services, and factors of production). An introduction to behavioral economics will also be presented during the lectures.

After successfully attending that course, students will be able to:

- Understand the principles of economic theory
- Understand how simple and complicated markets work
- Understand how the overall economic system works
- Interpret the basic rules of economics in regard to each economic unit (consumer, producer, state etc.)
- Efficiently use the empirical tools of microeconomics (elasticity, maximization of profits, utility etc.) in order to take the best decisions in every economic issue (pricing, consumption, production cost, quantity of output etc.)

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Work autonomously
- Work in teams
- Be critical and self-critical
- Advance free, creative and causative thinking
- Make decisions

3. Course Outline

- I. Introduction in Economic Theory
- II. The economic problem (allocation of resources)
- III. Demand and consumer's behavior
- IV. Production, Cost and Supply
- V. Demand and Supply elasticity
- VI. Market equilibrium, equilibrium price and quantity
- VII. Theory of the firm and competition: competitive markets, monopoly, monopolistic competition, oligopoly
- VIII. Factors of Production and Income allocation
- IX. Critical analysis of several markets and the overall economy

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face																				
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)																				
COURSE ORGANIZATION	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><i>Activities</i></th> <th style="text-align: center;"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">60</td> </tr> <tr> <td>Field Work and case studies</td> <td style="text-align: center;">60</td> </tr> <tr> <td>Work in teams or autonomously (when is necessary)</td> <td></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>Autonomous study</td> <td style="text-align: center;">30</td> </tr> <tr> <td><i>Total contact hours and training (25 hours of personal work for each credit)</i></td> <td style="text-align: center;">150</td> </tr> </tbody> </table>	<i>Activities</i>	<i>Semester workload</i>	Lectures	60	Field Work and case studies	60	Work in teams or autonomously (when is necessary)										Autonomous study	30	<i>Total contact hours and training (25 hours of personal work for each credit)</i>	150
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<i>Total contact hours and training (25 hours of personal work for each credit)</i>	150																				
STUDENT ASSESMENT	<ol style="list-style-type: none"> I. Written examination (100%) including: <ul style="list-style-type: none"> - Theoretical questions - Questions that require critical thinking - Numerical questions - Questions that require drawing graphs - Economic decision-making questions 																				

5. Textbooks and Supplementary Material

Main educational material

- Krugman P., and Wells R., (2018), Economics-Microeconomics, 5th edition, Broken Hill publ. (in

Greek)

- Arnold R. (2011), Microeconomics, Broken Hill Publishers Ltd (in Greek)
- Mankiw-Taylor (2016), Microeconomics, vol. A, Tziola publ. (in Greek)
- Ferguson K., (2004), Basic principles of Economic Theory, Kritiki publ. (in Greek)
- Mansfield E., (1996), Managerial Economics, E. Benou publ.

Supplementary educational material

- Kantarelis D. (2010), Theories of the Firm, Inderscience (in English)
- Samuelson P.A, and Nordhaus W.D., Economics, International Edition (in English)
- Georgakopoulos Th., Lianos Th., Benos Th, et al. (2002), Introduction in Political Economy 6th edition, G. Benos publ. (in Greek)
- Kiohos P., and Papanikolaou G., (2006), Microeconomic Theory, Interbooks (in Greek)
- Kottis G, and Kotti A., (2002), Macroeconomics, E. Benou publ. (in Greek)
- Browning E.K., and Zupan M.A., (2015), Microeconomics: Theory and Applications, 12th edition, Wiley publ. (in English)

COURSE OUTLINE

1. General Information

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING & FINANCE		
COURSE LEVEL:	<i>Undergraduate</i>		
COURSE CODE:	UAF04	Semester	1 ^o
TITLE:	Principles of Financial Accounting		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	2	
	Labs	1	
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific area		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)	N/A		

2. Course Description and Learning Objectives

Intended learning outcomes of the course
<p>Financial Accounting is a basic course for our students. This course revolves around the depiction of financial transactions that occur in the economic life of a business. Financial Accounting Principles, Greek Accounting Standards and Accounting for Companies are an integral part of the process and students should treat them as a single set of knowledge.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> ● Prepare a balance sheet and an income statement. ● Update, debit and credit the business accounts according to its financial transactions. ● Fix accounting errors. ● Distinguish accounts according to their content. ● Select the necessary accounts from Hellenic Accounting Standards in order to properly portray the transactions of a business. ● Correctly evaluates the assets of a business (fixed assets, participations, securities, stocks, receivables, liabilities, available, other assets).
Skills
<ol style="list-style-type: none"> 1. Decision Making.

2. Autonomous work.
3. Promote free, creative and inductive thinking.
4. Adapt to new situations.
5. Project design and management.

3. Course Outline

1. Introduction in Accounting.
2. Property - inventory - balance sheet.
3. Changes in assets and their tracking with successive balance sheets.
4. Accounts (meaning, opening, operation, equation, closure).
5. Accounting books.
6. Accounting errors and their correction.
7. Distinction of accounts according to their nature and content.
8. Concept and operation of the Greek Accounting Standards accounts.
9. Valuation of the assets of the enterprise (fixed assets, inventories and cash).
10. Valuation of liabilities (owner's equity – long-term and short-term liabilities).
11. Analysis of income/profit and expenses/loss.
12. Preparing Balance sheet and Profit and Loss Statement.
13. Cash flow statement and presentation of financial statement analysis.

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	PowerPoint presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours. The educational process is also supported by the use of the electronic platform e-class (course web page).	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures	39
	Fieldwork and case studies	41
	Work in teams or autonomously (when is necessary)	35
	Autonomous study	35
	Total contact hours and training	150

	(25 hours of personal work for each credit)	
STUDENT ASSESSMENT	<p>Final written examination (70-100%): Questions on terminology, theories and case studies (based on the material discussed in class).</p> <p>Project (0-30%): PowerPoint presentation and script on a topic approved by the instructor, related to financial accounting.</p>	

5. Textbooks and Supplementary Material

Textbooks:

1. Georgopoulos N. Antonios (2016), Modern Financial Accounting, 1st Edition, Athens: E. Benou Publications.
2. Atrill, Peter, McLaney Eddie (2013), Financial Accounting for Decision Making, 3rd edition, Thessaloniki: University Studio Press.
3. Vasiliou D., Iriotis N. (2013), Principles of Financial Accounting, 2nd Edition, Athens: Rosili Publications.
4. Papas A. Antonios (2013), Introduction to Financial Accounting: Theoretical Issues, Questions-Answers, Solved Exercises, Athens: G. Benou Publications.
5. Ballas A., Chevas D. (2011), Financial Accounting, 3rd edition, Athens: G. Benou Publications.
6. Papadeas B. Panagiotis (2010), Financial Accounting Information: Basic Theory and Use at National and European Levels, 1st Edition, Athens: Private Publication.
7. Stefanou Konstantinos (2019), Financial Accounting according to the Greek and International Financial Reporting Standards, 2nd Edition University Studio Press.

Scientific journals:

1. Accounting, Organizations and Society.
2. Journal of Accountancy.
3. Accounting and Business.
4. Practical Accounting.
1. Accounting Research Journal.

COURSE OUTLINE – Applications of Information Technology

1. GENIKA

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING AND FINANCE		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF05	SEMESTER:	1st
TITLE:	Applications of Information Technology		
COURSE SCHEDULE	TEACHING HOURS (WEEKLY)		ECTS CREDITS
Lectures	1		
Applied Exercises (in Lab)	2		
TOTAL:	3		6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background Knowledge, Skill Development		
PREREQUISITE COURSES:			
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1655/		

2. COURSE DESCRIPTION AND LEARNING OBJECTIVES

Introductory course in applications of Information Technologies, focuses on familiarizing the student with these technologies as they affect his/her future work environment. It presents methods for assisting work through related tools and acquaints the student with relevant issues. The course places particular emphasis on practical methods and skills. This is ensured by conducting the weekly lessons in a computer lab in the form of hands-on exercises. Upon successful completion of the course the student will be able to:

- Overcome his / her weaknesses, understand in the use of computers, tools and solutions provided by Information and Communication Technologies.
- Understand and clarify relevant concepts, terminology, and practices.
- Acquire and enhance their skills in using spreadsheets and other business-related software.
- Apply spreadsheet programs to solve basic problems related to administrative, accounting, and financial issues and gain hands-on-experience in using such tools.
- Implement basic programming principles to solve problems.

Skills

Understand technology and gain related skills.
 Search, combine, and analyze data and information.
 Problem Solving (working autonomously).
 Problem Solving (teamwork).

3. COURSE OUTLINE

The course is developed in 13 sections.

01. Introductory concepts.
02. Familiarity with specific software tools, basic operations, file system structure.
03. Representation of data, data types, numbering systems and related issues.
04. Spreadsheets, functions and operators, use of names, references, error handling.
- Sections 05-12 focus on solving indicative problems in economics and administration:
05. Introduction to the analysis and implementation of computational solutions.
06. Decision structures, comparisons, logical operations, nested structures.
07. Array functions and their applications.
08. User interface, data retrieval techniques.

- 09. Data handling in decision support: data aggregation, descriptive statistics.
- 10. Applications of financial functions in spreadsheets.
- 11. Basic concepts of software development, function creation.
- 12. Implementation of indicative solutions through programming.
- 13. Summary, conclusions, topics, and bibliography for deepening.

(The numbering refers to the corresponding week of the course.)

1. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHODS	In class / in laboratory	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Office automation software. e-learning platform (e-class)	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures	60
	Laboratory Practice	60
	Individual Studying	30
	Course total	150
STUDENT ASSESSMENT	I. Written final exam which may include: <ul style="list-style-type: none"> • Multiple choice questions. • Short Answer Questions. • Problem solving. II. Laboratory exercise.	

2. TEXTBOOKS AND READING

- Tabakas V., Gougas V. (2017) Applications of Accounting Sheets in Economy and Management, Gotsis Publications.
- Ioannis Vogiatzis, Ira Antonopoulou (2017), Hardware, Software and Computer Communications, New Technologies Publications.
- Dimopoulos K., Papoutsis I. (2012), Introduction to Informatics and Office Automation, Bernardos Polyzois Publications.
- Tsaknakis I, Floros A. (2007), Introduction to Information and Communication Technologies, Key Publications.
- Beekman G., Beekman B. (2010) Introduction to Informatics, 9th Edition, Giourdas Publications.
- James A. O'Brien, «Introduction to Information Systems», Irwin/ McGraw-Hill
- Vladimir Zwass, «Foundations of Information Systems», Irwin/McGraw-Hill International Editions

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF06	Semester	2 ND
TITLE:	Principles of Business Management		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	2	6
	Field Work	1	
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	NO		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/2598/		

Με σχόλια [KK1]: Το έχετε ΟΧΙ στο ελληνικό περίγραμμα

Με σχόλια [KK2]: Είναι το δικό μου μάθημα στο λινκ

2. Course Description and Learning Objectives

The aim of the course is to introduce students to the field of Business Administration. Throughout this course, students will obtain valuable knowledge and skills correlated with their personal and business development as well as with many other courses of the program.

After successfully attending that course, students will be able to:

- Combines and utilize knowledge from business administration in their professional life as well as for their personal development.
- Be able to deal with problems that appear in the businesses field.
- Communicate with as well as motivate people in the workplace.
- Identify the elements of leadership and its types, in the field of business administration.
- Comprehend and distinguish ethical behavior and social responsibility in business administration.
- Promote innovation and facilitate organizational change.
- Adopt the best practices for managing human resources.
- Recognize the advantages and disadvantages of teamwork.
- To plan and organize the basic functions of organization's administration
- Evaluate their capabilities as prospective future managers

Skills

- Decision-making process
- Adjustment to new situations
- Respect to diversity and multiculturalism
- Respect and sensitivity towards gender issues
- Design and managing projects

- Promotion of free, creative and inductive thinking
- Teamwork

3. Course Outline

1. Introduction to business administration - The History of Administrative Thought.
2. Environment and organizational culture - Ethical behavior and social responsibility.
3. International management.
4. The decision-making process.
5. Fundamental principles and techniques of planning.
6. Strategy and strategic management.
7. Fundamental principles of organization and organizational planning.
8. Innovation and organizational change.
9. Human resource management.
10. Foundations of individual behavior- Motivation theory and practice.
11. Teams and teamwork- Communication, conflicts and negotiations.
12. Leadership and Characteristics of Leadership
13. Process control systems - Business process management

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	<ul style="list-style-type: none"> • Utilization of information and communication technology (ICT) in educational process • The educational process is also supported by the use of the electronic platform "e-class" (course web page) • Communication with students is taking place via email, via the eclass platform, as well as via the use of social media 	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	39 hours (3X13) (1,56 ECTS)
	Field Work and case studies	31 hours (1,24 ECTS)
	Team Case study Assignment	30 hours (1,2 ECTS)
	Autonomous study	50 hours (2,0 ECTS)
	Total contact hours and training (25 hours of personal work for each credit)	150 (6,0 ECTS)
STUDENT ASSESMENT	<ol style="list-style-type: none"> 1. Written exams (70-100%) including: <ul style="list-style-type: none"> - Theoretical questions - Critical Thinking questions - Questions based on Decision Making. 2. Optional Written Assignment (0-30%), on course 	

Με σχόλια [ΚΚ3]: Μήπως πρέπει να αφαιρεθεί; Αναφέρεται και στο ελληνικό

Με σχόλια [ΚΚ4]: 70 ή 100%? Έτσι είναι και στο ελληνικό. Κανονικά πρέπει να αφαιρεθεί η βαθμολογία της ομαδικής εργασία και οι ασκήσεις-πράξεις

related topics

Με σχόλια [KK5]: Θα έπρεπε να υπολογιστεί στο φόρτο εργασίας του μαθήματος πιο πάνω

5. Textbooks and Supplementary Material

- Suggested Reading:

1. Schermerhorn J.R. (2012) Εισαγωγή στο Management. Εκδόσεις Πασχαλίδης.
2. Τζωρτζάκης, Κώστας, Τζωρτζάκη Μαίρη-Αλεξία (2007) Οργάνωση και διοίκηση: Το μάνατζμεντ της νέας εποχής. 4η έκδοση, Αθήνα: Εκδόσεις Rosili.
3. Bateman, Thomas S. (2011) Διοίκηση επιχειρήσεων. Μετάφραση Αναστασία Ζουρντζή, 1η έκδοση, Θεσσαλονίκη: Εκδόσεις Τζιόλα.
4. Robbins Stephen, DeCenzo David, Coulter Mary (2012) Διοίκηση επιχειρήσεων : Αρχές και εφαρμογές. μετάφραση Ηρώ Νικολάου, 1η έκδοση, Αθήνα: Κριτική.
5. Πετρίδου Ευγενία (2011) Διοίκηση - Management: Μία εισαγωγική προσέγγιση. Θεσσαλονίκη: Σοφία Α.Ε.

Supplementary reading

COURSE OUTLINE

1. OVERVIEW

SCHOOL	MANAGEMENT		
DEPARTMENT	ACCOUNTING AND FINANCE		
COURSE LEVEL	<i>Postgraduate</i>		
COURSE CODE	UAF07	SEMESTER	2o
TITLE	Commercial Law		
TEACHING METHODS		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	
Field Work		1	
Total		3	6
COURSE TYPE		Background	
PREREQUISITE COURSES	None		
TEACHING LANGUAGE	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	No		
ΗΛΕΚΤΡΟΝΙΚΗ ΣΕΛΙΔΑ ΜΑΘΗΜΑΤΟΣ (URL)	https://eclass.uop.gr/courses/1787/		

2. LEARNING OBJECTIVES

<p>The course aims to help students to acquire specialized knowledge of the basic rules, institutions and procedures that regulate the business/commercial activities and are connected with the profession of accountant as well as the status of persons exercising commercial activities focusing on the commercial law companies.</p>

The key objective is the acquisition by students of the legal knowledge that constitute the necessary foundation and background for their future professional careers.

Once the course is successfully completed, the students :

- Will be able to deepen in the basic notions and specificities of the object of commercial law and company law.
- Will be able to combine and exploit the knowledge of commercial law that is the branch of law regulating all commercial transactions and merchants, in their professional life as well as for their personal fulfillment.
- Will be able to explore critically the theoretical approaches developed in the broader field of commercial law.
- Will be able to evaluate manners to resolve the problems related to the legal framework of the operation and management of commercial companies.
- Will be able to interpret reliably the law regulating trade.
- Will be able to deepen in the organization, operation and feasibility of commercial companies to trading relations.
- Will be able to analyze the bankruptcy proceedings and the consequences resulting for the persons involved as well as the problems of competition and the parties' possibilities for the legal protection against unfair competition.
- Apply the principles and findings from a wide range of methodological approaches in contemporary theory and practice and in particular contemporary commercial contracts.
- Will obtain the legal judgment and perception in order to address simply legal issues in the field of trade.

SKILLS

1. Make decisions .
2. Adapt to new situations
3. Appreciate diversity and multiculturality.
4. Demonstrate social, professional and ethical responsibility and sensitivity on gender issues.
5. Advance free, creative and causative thinking.
6. Planning and project management.

3. COURSE TOPICS

The course includes the following topics:

1. General Part. Notion and Branches of Commercial Law. Sources of Commercial Law.
2. The scope of Commercial Law. The Commercial transactions. Their conceptual features. Legal consequences related with the exercise of commercial activities.
3. The Merchants. The concept of the merchant, conditions of acquisition of commercial status, the special cases of traders. Consequences: Business name - Commercial residence and seat.
4. Law of Commercial Companies. General concepts, principles and distinctions of commercial companies in general. Legal framework of establishment and operation of commercial companies.
5. The general partnership.
6. The limited partnership.
7. The Anonymous Society (S.A).
8. The Limited liability company. The Private Capital Company. European company forms. Societas Europaea.
9. Bankruptcy Law Elements.
10. Unfair competition law. Free competition protection Law.
11. Securities Law. Bill of exchange. Bank check.
12. Trademark protection Law.
13. Industrial property law.

4. TEACHING AND LEARNING METHODS - ASSESMENT

TEACHING METHODS.	In class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	<p>Power point presentations and self-assessment test in the Blackboard. Student contact electronically.</p> <p>Support Learning process through electronic e-class platform</p> <p>Use platform e-class, email communication with students.</p>	
COURSE TEACHING ORGANIZATION	Activities	Semester Workload

	Lectures assisted by presentations in electronic form	39
	Exemplary Solved Exercises focusing on the application of theoretical knowledge	25
	Self study	41
	Written mid-term review	15
	Study and analysis of Bibliografy	30
STUDENTS ASSESMENT	Course total	150
	<p>I. Written final examination (70%) comprising:</p> <ul style="list-style-type: none"> - short development Questions - Critical Thinking Issues - Multiple choice test <p>II. Short written mid-term review (30%).</p>	

5. BIBLIOGRAPHY SUGGESTED

Books

- Παναγιώτου Π., Εμπορικό Δίκαιο, Νομική Βιβλιοθήκη, 2019.
- Κιάντου-Παμπούκη Αλίκη, Δίκαιο Αξιογράφων, 7^η έκδοση, εκδ. Σάκκουλας, 2013.
- Ψυχομάνης Σπ., Δίκαιο Εμπορικών Εταιρειών, εκδ. Σάκκουλας, 2013.
- Αντωνόπουλος Β., Δίκαιο προσωπικών εταιρειών, Γ' έκδοση, εκδ. Σάκκουλας, 2012.
- Αντωνόπουλος Β., Δίκαιο ΑΕ και ΕΠΕ, Δ' έκδοση, εκδ. Σάκκουλας, 2012.
- Περάκης Ε., Ρόκας Ν., Εισαγωγή στο εμπορικό δίκαιο, Νομική Βιβλιοθήκη, 2011.
- Κοτσίρης Λ., Δίκαιο Ανταγωνισμού, 6η έκδοση, εκδ. Σάκκουλας, 2011.
- Κοτσίρης Λ., Πτωχευτικό δίκαιο, 8η έκδοση, 2011.
- Παπαγιάννης Ιω., Δίκαιο εμπορικών εταιριών, 2011.
- Ψυχομάνης Σπ., Εγχειρίδιο γενικού μέρους του εμπορικού δικαίου, 2010.

- Σπηλιόπουλος Ο., Βασικές Έννοιες Εμπορικού Δικαίου, εκδόσεις Διόνικος, 2015.
- Αντωνόπουλος Β., Βιομηχανική ιδιοκτησία, Β΄ έκδοση, 2005.
- Ευθυμιάτου – Πουλάκου Αντωνία, Επιτομή Εμπορικού Δικαίου, 5η έκδοση, εκδ. Αντ. Ν. Σάκκουλας, 2015.
- Παμπούκης Κ. Παπαδρόσου-Αρχανιωτάκη Π., Εμπορικό Δίκαιο, Θεμελιώδεις Έννοιες, 4^η έκδοση, εκδ. Σάκκουλας, 2001.
- Ψυχομάνης Σπ., Εμπορικό Δίκαιο, Γενικό Μέρος, Β΄ έκδοση, εκδ. Σάκκουλας, 2007.
- Περάκης Ε., Ρόκας Ν., Γενικό μέρος Εμπορικού Δικαίου – Αξιόγραφα, Νομική Βιβλιοθήκη, 2013.
- Ρόκας Ν., Εμπορικές Εταιρείες, Νομική Βιβλιοθήκη, 2012.
- Ρόκας Ν., Βιομηχανική ιδιοκτησία, Νομική βιβλιοθήκη, 2011.
- Μαρίνος Μιχ.- Θεοδ., Αθέμιτος ανταγωνισμός (ν. 146/1914), εκδ. Παναγιώτη Ν. Σάκκουλα, 2009.

Συναφή Επιστημονικά Περιοδικά:

- 1.Νομικό Βήμα (ΝοΒ)
- 2.Δίκαιο Επιχειρήσεων και Εταιρειών (ΔΕΕ)
- 3.Επιθεώρηση Εμπορικού Δικαίου (ΕΕμπΔ)
- 4.Επισκόπηση Εμπορικού Δικαίου (ΕπισκΕΔ)
- 5.Επιθεώρηση Τραπεζικού Αξιογραφικού και Χρηματοπιστηριακού Δικαίου (ΕΤρΑΞΧρΔ)

Inferential Statistics

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF13	Semester	3rd
TITLE:	Inferential Statistics		
		TEACHING HOURS (WEEKLY)	ECTS CREDITS
COURSE SCHEDULE			
Lectures		2	
Labs		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific Area		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/333/		

2. Course Description and Learning Objectives

The course aims to provide students with the basic principles and techniques of inferential statistics. The basic orientation of the course is to develop the “applied statistical thinking” of the students. Statistical thinking could be defined as the ability of drawing logical conclusions from various types of statistical data using statistical methods and techniques.

Additionally, it aims to develop practical skills in the fields of data-processing, analysis and interpretation of data using special statistical software. More specifically, the students will learn the basic estimation methods and inferential techniques such as confidence intervals and statistical hypothesis tests.

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

- use probability distributions to solve problems in the administration and the economy.
- draw conclusions about the properties of a population by using samples
- apply statistical induction methods in decision making problems (confidence intervals and significance tests).
- select and apply linear models to make projections of several variables
- use specialized statistical software for processing real problems

Skills

- Retrieve, analyse and synthesize data and information, with the use of necessary technologies
- Work autonomously
- Work in teams
- Be critical and self-critical
- Advance free, creative and causative thinking
- Make decisions

3. Course Outline

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i.	Random variables (discrete and continuous), probability functions, probability density functions, properties and applications. Expected value and variance of random variables, cumulative distributions
ii.	Discrete Distributions: Binomial and Poisson.
iii.	Continuous distributions: Uniform, Normal, Exponential.
iv.	Sampling distributions, central limit theorem.
v.	Confidence intervals, for mean, variance and proportions.
vi.	Hypothesis Testing mean and proportions of one population.
vii.	Hypothesis Testing mean and proportions of two populations.
viii.	Analysis of variance by a one factor.
ix.	Contingency tables (chi square test)..
x.	Simple Linear Model (assumptions, parameter estimation, coefficient of determination, projection).
xi.	Multiple Linear Model (parameter estimation, adjusted coefficient of determination).
xii.	Applications of linear models in administration and economy

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	80
	Labs	
	Autonomous study of theory	50
	Autonomous study of exercises	20
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	I. Written examination (100%) including: - Theoretical questions - Questions that require critical thinking - Numerical questions - Questions that require drawing graphs - Economic decision-making questions	

5. Textbooks and Supplementary Material

Main educational material

1. Levine D.M., Szabat K.A., Stephan D.F, (επιμέλεια ΓΙΑΚΟΥΜΑΤΟΣ). Στατιστική: Βασικές Αρχές με Έμφαση στην Οικονομία και τις Επιχειρήσεις, Broken Hill Publishers Ltd., 2017. ISBN 978-9963-274-63-5
2. Berenson L. M., Levine M. D., Szabat A. K. Βασικές Αρχές Στατιστικής για Επιχειρήσεις- Έννοιες και Εφαρμογές, Broken Hill Publishers Ltd., 2018. ISBN: 9789963274321
3. Aczel Amir. Στατιστική Σκέψη στον Κόσμο των Επιχειρήσεων. Broken Hill Publishers Ltd.,
4. Diamond Ian, Jefferies Julie. Αρχίζοντας τη στατιστική, Εκδόσεις Παπαζήση, 2006. ISBN: 9600219524.
5. Keller G. Στατιστική για Οικονομικά και Διοίκηση Επιχειρήσεων. Εκδόσεις Επίκεντρο, 2010. ISBN 978-960-458-206-8.
6. Moore D. , McCabe G., Craig B. . Introduction to the Practice of Statistics (7th edition). Publisher: Freeman,2012. ISBN-10: 1429286644.
7. Larson R. , Farber B. Elementary Statistics: Picturing the World (5 edition). Publisher: Pearson, 2010. ISBN-10: 0321709977.
8. Weiss N. Introductory Statistics (9 edition). Publisher: Pearson, 2010. ISBN-10: 0321740459.
9. Mann P. Introductory Statistics. John Wiley & Sons 2010. ISBN-10: 0470505834.

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF09	Semester	2 nd
TITLE:	MACROECONOMICS		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	6
Field Work		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background Knowledge		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1527/		

2. Course Description and Learning Objectives

The main scope of the course is (following the principles of the operation of each economic unit, that has been analyzed in Microeconomics-1st semester) to:

- provide students with the necessary knowledge concerning the aggregate economic measures (GDP, National Income, Investment, Consumption etc.)
- provide students with the necessary knowledge in order to understand the effects of several policy-measures in the economy (fiscal policy, monetary policy, exchange rates etc.)
- help students to understand and critically evaluate the economic system, in an open, globalized economy
- provide students with specialized knowledge in regard to globalization and the financial system, the economic and monetary unions, the diffusion of economic crisis, the different approaches in macroeconomic policy between the economists (monetarists, keynsian economists, school of Chicago etc.).

After successfully attending that course, students will be able to:

- Interpret and evaluate the macroeconomic policies, and state intervention in economic measures.
- compare and evaluate the different economic systems encountered in several countries
- use the available macroeconomic tools in order to make the best possible decision in regard to the necessary policy measures

Skills

- Be critical and self-critical
- Advance free, creative and causative thinking
- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Adapt to new situations

- Make decisions

3. Course Outline

- I. Introduction in Macroeconomics
- II. National Accounts (Product, Income, calculations)
- III. Consumption and Saving
- IV. Investment
- V. Macroeconomic multipliers
- VI. Money market and interest rates
- VII. Macroeconomic policy (fiscal and monetary policy)
- VIII. Economic fluctuations
- IX. Inflation and Unemployment
- X. International trade, Balance of payments
- XI. Economic and Monetary Union

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	<p>Power point presentations and self-assessment test in the Blackboard.</p> <p>Student contact electronically and face-to-face in weekly office hours</p> <p>The educational process is also supported by the use of the electronic platform e-class (course web page)</p>	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	60
	Field Work and case studies	60
	Work in teams or autonomously (when is necessary)	
	Autonomous study	30
	<i>Total contact hours and training (25 hours of personal work for each credit)</i>	150
STUDENT ASSESMENT	<p>I. Written examination (70%-100%) including:</p> <ul style="list-style-type: none"> - Theoretical questions - Questions that require critical thinking - Numerical questions - Questions that require drawing graphs - Economic decision-making questions <p>II. Writing Assignment (optional) (0-30%), in relative subject</p>	

5. Textbooks and Supplementary Material

- Abel A., Bernanke B., and Croushore D., (2010), Macroeconomics, Kritiki publ. (in Greek)
- Baumol W., and Blinder A., (2012), Macroeconomics: Principles and Policy, Broken Hill publ. (in Greek)
- Krugman P., and Wells R., (2019), Macroeconomics, Broken Hill publ. (in Greek)
- Kiohos P., Papanikolaou G, and Κιόχοϋ Α., (2011), Macroeconomic Analysis, H. Kiohou publ. (in Greek)
- Burda M., and Wyplosz Ch., (2009), European Macroeconomics, Gutenberg (in Greek)
- McAleese D., (2005), Economics for Managerial Studies, Gutenberg (in Greek)
- Mankiw G. and Taylor M., (2010), Principles of Macroeconomic Theory, Vol.2, Gutenberg (in Greek)
- Mankiw G., and Ball L., (2011), Macroeconomics and Financial System, Gutenberg (in Greek)
- Krugman P., (2009), the return of depression economics and the crisis of 2008, Kastaniotis publ. (in Greek)
- Mishkin F., (2015), Macroeconomics, Policy and Practice, Utopia publ. (in Greek)

COURSE OUTLINE

1. General Information

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING & FINANCE		
COURSE LEVEL:	<i>Undergraduate</i>		
COURSE CODE:	UAF10	Semester	2 ^o
TITLE:	GREEK ACCOUNTING STANDARDS		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	
Field Work		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background knowledge		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)	N/A		

2. Course Description and Learning Objectives

Intended learning outcomes of the course

Greek Accounting Standards were introduced under Law 4308/2014 to enhance the transparency, comparability and fairness of the accounting records of Greek companies. The course of Greek Accounting Standards is very important for students, since it involves complex theoretical knowledge and applications. It is a necessary course for the graduate, who is going to work in a Greek accounting department as well as in an organized accountancy office.

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

- Identify the basic changes compared to the Greek General Accounting Plan.
- Describe the basic principles of Greek Accounting Standards.
- Practically implements the basic principles of all Greek GAAP in business accounting.
- Combine and compile the principles of Greek GAAP so that he/she could draw up the balance sheet and the rest of the company's accounts according to the Greek GAAP.
- Evaluate the assets of the enterprise based on the principles of the Greek GAAP.
- Choose which methods to use.
- Recognize the main differences with International Financial Reporting Standards.

Skills

1. Adapt to new situations.
2. Decision Making.
3. Autonomous work.
4. Work in an international environment.
5. Promote free, creative, and inductive thinking.

3. Course Outline

Section Title	Section Contents
1. Basic Accounting Concepts	<ul style="list-style-type: none">- Existing legislative framework.- Basic accounting concepts.- The financial statements.- Bill and double entry system.- Presentation of the draft accounts.
2. From the Greek General Chart of Accounts (EGLS) to the Greek Accounting Standards (ELP)	<ul style="list-style-type: none">- Meaning and content of Accounting Standards.- The codification and structure of the draft accounts of the GSGS.- The accounting principles of the Greek Accounting Standards.- International Financial Reporting Standards (IFRS).- Key differences between ELP and IFRS.
3. Categories of entities and basic provisions of THE ELP	<ul style="list-style-type: none">- Distinctions of economic units.- Categorization of entities based on ELP.- Accounting system and basic accounting records.- Invoice for sale – Retail sales data of goods and services.
4. The accounting circuit	<ul style="list-style-type: none">- Distinctions of accounts.- The accounting circuit.- General Ledger Balance.- Customization records.- Determination of the result for the financial year and final balance.- Preparation of the financial statements.

	<ul style="list-style-type: none"> - Practical exercises.
5. Tangible and intangible non-current (fixed) assets	<ul style="list-style-type: none"> - Recognition of the value of fixed assets. - Fixed assets classes. - The concept of depreciation. - The handling of fixed assets based on the ELP. - Determination of fair value. - Financial Leasing. - Practical Application.
6. Stocks	<ul style="list-style-type: none"> - Definition of Stocks. - Stock monitoring. - Valuation of stocks with continuous and periodic inventory. - IFRS comparison for stocks - Practical Exercises
7. Stocks (2)	<ul style="list-style-type: none"> - Continuous inventory and keeping of analytical accounts. - Valuation methods. - The FIFO method. - The Weighted Average Cost method. - Practical Exercises
8. Requirements	<ul style="list-style-type: none"> - Financial and Other Assets. - Receivables from customers and accounting records. - Impairment Damages. - Impairment indications. - Prepayment of claims. - Practical Exercises
9. Financial Instruments	<ul style="list-style-type: none"> - Categories of financial assets. - The accounting of investments and participations. - Cash and cash equivalents. - Practical Exercises
10. Equity	<ul style="list-style-type: none"> - Net worth items.

	<ul style="list-style-type: none"> - Valuation of net worth. - Table of Changes in Equity - Practical Exercises
11. Liabilities - Provisions	<ul style="list-style-type: none"> - Categorization of obligations. - Valuation of liabilities. - The concept of foresight - Provisions for employee benefits. - Depreciation of bad debts. - Practical Exercises.
12. The distribution of the result	<ul style="list-style-type: none"> - The meaning and types of goodwill. - Calculation of goodwill. - Foreign exchange transactions based on ELP and IFRS. - The concept of deferred tax - Practical Examples
13. Iterative Module	<ul style="list-style-type: none"> - Repetition of matter. - Presentation of group projects.

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	PowerPoint presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures	39
	Fieldwork and case studies	40
	Work in teams or autonomously (when is necessary)	40
	Autonomous study	31
	Total contact hours and training	150

	(25 hours of personal work for each credit)	
STUDENT ASSESSMENT	<p>Final written examination (70-100%): Questions on terminology, theories and case studies (based on the material discussed in class).</p> <p>Project (0-15%): PowerPoint presentation and script on a topic approved by the instructor, related to course outline.</p> <p>Midterm exam (0-15%).</p>	

5. Textbooks and Supplementary Material

Textbooks:

1. Aggelopoulos E, Georgopoulos A., Dokas I. (2018), Advanced Accounting, an approach based on Greek and international accounting standards. 1st edition, Athens: Benou Publications.
2. Stefanou I. Konstantinos (2017), Financial Accounting: Based on Greek and international accounting standards. 1st Edition, Thessaloniki: University Studio Press.
3. Batsinilas E., Patatoukas K. (2017), Modern accounting: According to the Greek Accounting Standards and by reference in the International Accounting Standards. 5th edition - Athens: Stamoulis SA.
4. Sgourinakis N., Michelinakis V., Vlismas Or., Naoum V-Ch. (2018), Greek Accounting Standards. 3rd edition, Athens: Publications Legal Library.
5. Koromilas G., Tsiaousidou M., (2017) Greek Accounting Standards. Practical Guide to the implementation of the G.A.S. for very small and small entities. 1st edition, Athens: Tax Advisors.

Relevant scientific journals:

1. Journal of International Accounting, Auditing and Taxation.
2. Advances in International Accounting.
3. Journal of International Accounting Research.
4. International Journal of Accounting, Auditing and Performance Evaluation.
5. Contemporary Accounting Research.
6. Tax, Accounting and Employee Information.
7. The Accountant.
8. Business.
9. Greek Accounting Standards (e-journal).
10. Accounting Prosvasis.

Banking and Financial System

Course Outline

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF11	Semester	3 th
TITLE:	Banking and Financial System		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	2	
	Labs	1	
	TOTAL:	3	6
COURSE TYPE: <small>(Background knowledge, General Knowledge, Scientific Area, Skills Development)</small>	Background knowledge		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/770/		

2. Course Description and Learning Objectives

Intended learning outcomes of the course
<p>This course aims to give students an insight into the financial system, by putting emphasis on its role and functions.</p> <p>Upon completion of this course, students should be able to:</p> <ul style="list-style-type: none"> • Define the functions of money • Describe the main characteristics of financial institutions • Understand the role of central banks • Analyse the theory of money • Describe the Eurosystem • Understand the evolution of banking and central banking in modern Greece in a historical perspective • Understand the role of the Bank of Greece in the Greek financial system, and Greek economy in general
Skills
<ul style="list-style-type: none"> • Retrieve, analyse and synthesize data and information, with the use of necessary technologies • Work autonomously • Work in teams • Advance free, creative and causative thinking

3. Course Outline

Topics to be covered:

- i. Introduction
- ii. On the nature of money (monetary objects and functions)
- iii. Barter economy vs money economy
- iv. The role of banking and financial system
- v. Banks and the money supply
- vi. Demand for money
- vii. Monetary theory
- viii. Monetary policy
- ix. Gold standard, Bretton Woods, and monetary unions
- x. The Eurosystem, the European Central Bank, and the Bank of Greece
- xi. The banking and financial system of Greece, 1841-1928
- xii. The banking and financial system of Greece, 1928-2008
- xiii. Banking and Financial Crises

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face or distance learning	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	PowerPoint presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures	39
	Fieldwork and case studies	40
	Work in teams or autonomously (when is necessary)	31
	Autonomous study	40
	Total contact hours and training (25 hours of personal work for each credit)	150

STUDENT ASSESSMENT	<p>Final written examination (70-100%): Questions on terminology, theories and case studies (based on the material discussed in class)</p> <p>Project (0-30%): PowerPoint presentation on a topic approved by the instructor</p>
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5. Textbooks and Supplementary Material

Chown, J. F. (1994), *A History of Money. From AD 800*, London – New York: Routledge.

Davies, G. (2002), *A History of Money*, Cardiff: University of Wales Press.

Gikas, Gr. and Hyz, A. (2017), *Money and Financial System*, Nicosia, Cyprus: Broken Hill.

Howells, P. and Bain, K. (2009), *The Economics of Money, Banking and Finance. A European text*, translated by A. Vasila, P. Daskalakis, T. Michala, edited by P. Papazachariou, Athens: Kritiki (in Greek).

Psalidopoulos, M. (2014), *A History of the Bank of Greece 1928-2008*, Athens: Bank of Greece (in Greek).

Tzavalis, I. (2010), *Studies on the Greek Financial System*, Athens: Athens University of Economics and Business (in Greek).

COURSE OUTLINE

1. General Information

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING & FINANCE		
COURSE LEVEL:	<i>Undergraduate</i>		
COURSE CODE:	UAF12	Semester	3 ^o
TITLE:	Management Accounting – Costing		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	2	
	Field Work	1	
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific area		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes		
COURSE WEB PAGE (URL)	N/A		

2. Course Description and Learning Objectives

Intended learning outcomes of the course
<p>The course is the main introductory course in Management Accounting and more specifically in the subject of cost accounting.</p> <p>The subject of the course is to familiarize students with the concept of cost and its distinctions and to understand their use in the basic functions of Business Administration. Special emphasis is given to understand the elements of production cost and cost of sales, with a view to compiling and understanding the profit and loss account of an entity. In addition, the costing methods used by manufacturing companies and their applications are presented.</p> <p>Finally, the aim of the course is students to understand the importance of cost management in decision making.</p> <p>Upon successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> • Identify the major differences between Financial and Management Accounting and understand the essential role of Management Accounting in the effective management of an organization. • Understand the concept of costs and interpret the categories of costs used in decision-making. • Understand the three main elements of production costs (raw materials, direct labor and general industrial expenses) and how they are dealt with in determining production costs. • Calculate the industrial cost of a period, cost of production and cost of sales, and evaluate inventories (raw materials, semi-finished products and finished products). • Prepare and analyze a table of cost of produced products, a table of costs of products sold and an Income Statement. • Understand the method of Order-Based Costing and its features. • Understand the method of Continuous Production Costing and its characteristics. • Use the information provided by the administrative accounting for business decision-making.
Skills

- Decision Making
- Autonomous Work
- Teamwork
- Search, analyze and synthesize data and information using the necessary technologies

3. Course Outline

Section title	Contents
1. The Concept of Cost	<ul style="list-style-type: none"> - Definition of costs. - Cost structure of a business organization. - Cost of Production – Cost of Produced Products – Cost of Products Sold. - Cost discrimination. - The cost in making business decisions. - Practical Examples
2. Administrative Accounting and Cost Concepts	<ul style="list-style-type: none"> - Definition of administrative accounting. - Distinction between administrative accounting and financial accounting. - Identification of costs and determination of unit costs of production or service. - Description of the cost flow in an industry's inventory accounts. - Comparison of the cost reference in the financial statements of service companies, commercial companies and industries, and the way inventories are accounted for. - Calculation of unit production costs. - Practical Examples.
3. Management Process and Ethical Standards	<ul style="list-style-type: none"> - Methods for calculating the unit cost of a product or service. - Calculation of Service Unit Cost - Interpretation of the contribution of administrative accounting to the management process for the production of business results. - Recognition of code of conduct standards for administrative accountants. - Practical exercises for measuring Product Costs.

	<ul style="list-style-type: none"> - Case studies.
4. Labor Costs – Direct and Indirect Materials	<ul style="list-style-type: none"> - Labor costs. - Pay systems. - The costing of labor costs. - Control of materials. - Accounting monitoring of raw and auxiliary materials. - Measurement of materials. - Practical Exercises.
5. Overhead Industrial Expenses – Common Costs	<ul style="list-style-type: none"> - The Accounting of the real G.B.E. - Cost treatment of G.B.E. - Coefficients for the attribution of G.B.E. - Accounting settlement of differences in G.B.E. - Co-production products. - By-products. - Defective products. - Practical Exercises.
6. Costing Systems: On-Demand Costing (1)	<ul style="list-style-type: none"> - Distinction between a bespoke costing system and a continuous production costing system. - Explanation of cost flow in a cost accounting system of personalized industrial production. - Preparation of a sheet for calculating the cost of ordering a product or service. - Calculation of the unit cost of a personalized product or service. - Practical Application
7. Costing Systems: On Demand Costing (2)	<ul style="list-style-type: none"> - Apportionment of costs when calculating unit costs of product or service. - Imputation – Over account of General Industrial Expenses. Settlement of a dispute. - Measurement of unit costs and its importance in achieving business results. - Practical Exercises - Case Study

<p>8. Costing Systems: Continuous production costing (by Phase)</p>	<ul style="list-style-type: none"> - Cost Measurement and Identification - Calculation of equivalent production units. - Preparation of a report by costing phase using the FIFO method. - Preparation of a report by costing phase using the weighted average method. - Practical Exercises - Case Study
<p>9. Value Analysis Systems: Costing by Activity and Lean Accounting</p>	<ul style="list-style-type: none"> - Value Chain and Supply Chains - Activity Value Analysis - Activities of added and non-added value - Administration - Costing by activity - Lean Functional Activity – Just-in-Time Method - Reverse Flow costing - Total Quality Management - Comparison of Management by Activity and Simple Functions - Practical Exercises - Case Study
<p>10. Cost – Volume – Profit Analysis</p>	<ul style="list-style-type: none"> - Categorization of costs according to its behavior – Variable, Fixed, Gross costs - Types of production capacity - Separation of gross costs into variable and fixed costs - Statement of margin results - Profit and loss statement with margin of contribution or contribution - Cost - Volume - Profit Analysis (CVP) - Practical Exercises
<p>11. Break-Even Point Analysis</p>	<ul style="list-style-type: none"> - Determination of the break-even point - The break-even point for many products - Use of cost-volume-profit analysis to determine future sales, expenses, and profits - Practical Exercises

	- Case Study
12. Introduction to budgetary procedure	- Basic concepts of the Budgeting Process - Annual Consolidated Budget - Operating Budgets - Budget of Sales – Production – Purchases of Direct Materials – Direct Work – General Expenses – Sales and Administrative Expenses – Cost of Produced Products - Practical Examples
13. Iterative Module	- Repetition of matter. - Presentation of group projects.

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	PowerPoint presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures	39
	Fieldwork and case studies	40
	Work in teams or autonomously (when is necessary)	35
	Autonomous study	36
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	Final written examination (70-100%): Questions on terminology, theories and case studies (based on the material discussed in class). Project (0-30%): PowerPoint presentation and script on a topic approved by the instructor, related to management accounting.	

5. Textbooks and Supplementary Material

Textbooks:

1. Ray H. Garrison, Eric W. Noreen, Peter C. Brewer (2018), *Managerial Accounting*, 16th edition, New York: McGraw Hill Education.
2. Srikant M. Datar, Madhav V. Rajan (2017), *Horngren's Cost Accounting, A Managerial emphasis*, New York: Pearson.
3. Needles Belverd, Powers Marian, Crosson Susan (2016), *Techniques and Cost Management*, 12th edition, Cyprus: Broken Hill Publishers LTD.

Scientific Journals:

1. *Journal of Accounting Research*
2. *Accounting, Auditing and Accountability Journal*
3. *Accounting in Europe*
4. *International Journal of Accounting Information Systems*
5. *Journal of International Accounting Research*
6. *Journal of International Financial Management and Accounting*

Inferential Statistics

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF13	Semester	3rd
TITLE:	Inferential Statistics		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	
Labs		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific Area		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/333/		

2. Course Description and Learning Objectives

The course aims to provide students with the basic principles and techniques of inferential statistics. The basic orientation of the course is to develop the “applied statistical thinking” of the students. Statistical thinking could be defined as the ability of drawing logical conclusions from various types of statistical data using statistical methods and techniques.

Additionally, it aims to develop practical skills in the fields of data-processing, analysis and interpretation of data using special statistical software. More specifically, the students will learn the basic estimation methods and inferential techniques such as confidence intervals and statistical hypothesis tests.

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

- use probability distributions to solve problems in the administration and the economy.
- draw conclusions about the properties of a population by using samples
- apply statistical induction methods in decision making problems (confidence intervals and significance tests).
- select and apply linear models to make projections of several variables
- use specialized statistical software for processing real problems

Skills

- Retrieve, analyse and synthesize data and information, with the use of necessary technologies
- Work autonomously
- Work in teams
- Be critical and self-critical
- Advance free, creative and causative thinking
- Make decisions

3. Course Outline

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i.	Random variables (discrete and continuous), probability functions, probability density functions, properties and applications. Expected value and variance of random variables, cumulative distributions
ii.	Discrete Distributions: Binomial and Poisson.
iii.	Continuous distributions: Uniform, Normal, Exponential.
iv.	Sampling distributions, central limit theorem.
v.	Confidence intervals, for mean, variance and proportions.
vi.	Hypothesis Testing mean and proportions of one population.
vii.	Hypothesis Testing mean and proportions of two populations.
viii.	Analysis of variance by a one factor.
ix.	Contingency tables (chi square test)..
x.	Simple Linear Model (assumptions, parameter estimation, coefficient of determination, projection).
xi.	Multiple Linear Model (parameter estimation, adjusted coefficient of determination).
xii.	Applications of linear models in administration and economy

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	80
	Labs	
	Autonomous study of theory	50
	Autonomous study of exercises	20
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	I. Written examination (100%) including: - Theoretical questions - Questions that require critical thinking - Numerical questions - Questions that require drawing graphs - Economic decision-making questions	

5. Textbooks and Supplementary Material

Main educational material

1. Levine D.M., Szabat K.A., Stephan D.F, (επιμέλεια ΓΙΑΚΟΥΜΑΤΟΣ). Στατιστική: Βασικές Αρχές με Έμφαση στην Οικονομία και τις Επιχειρήσεις, Broken Hill Publishers Ltd., 2017. ISBN 978-9963-274-63-5
2. Berenson L. M., Levine M. D., Szabat A. K. Βασικές Αρχές Στατιστικής για Επιχειρήσεις- Έννοιες και Εφαρμογές, Broken Hill Publishers Ltd., 2018. ISBN: 9789963274321
3. Aczel Amir. Στατιστική Σκέψη στον Κόσμο των Επιχειρήσεων. Broken Hill Publishers Ltd.,
4. Diamond Ian, Jefferies Julie. Αρχίζοντας τη στατιστική, Εκδόσεις Παπαζήση, 2006. ISBN: 9600219524.
5. Keller G. Στατιστική για Οικονομικά και Διοίκηση Επιχειρήσεων. Εκδόσεις Επίκεντρο, 2010. ISBN 978-960-458-206-8.
6. Moore D. , McCabe G., Craig B. . Introduction to the Practice of Statistics (7th edition). Publisher: Freeman,2012. ISBN-10: 1429286644.
7. Larson R. , Farber B. Elementary Statistics: Picturing the World (5 edition). Publisher: Pearson, 2010. ISBN-10: 0321709977.
8. Weiss N. Introductory Statistics (9 edition). Publisher: Pearson, 2010. ISBN-10: 0321740459.
9. Mann P. Introductory Statistics. John Wiley & Sons 2010. ISBN-10: 0470505834.

Corporate Accounting

COURSE OUTLINE

1. GENERAL INFORMATION

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING & FINANCE		
COURSE LEVEL:	<i>Undergraduate</i>		
COURSE CODE:	UAF14	Semester	3rd
TITLE:	Corporate Accounting		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	
Labs		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	General Knowledge.		
PREREQUISITE COURSES:	Principles of Financial Accounting		
TEACHING LANGUAGE:	Greek.		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No.		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/457/		

2. Course Description and Learning Objectives

Intended learning outcomes of the course
<p>Corporate Accounting is part of the broader field of Financial Accounting and is a basic knowledge for our students. Corporate Accounting focuses on the categories of legal entities, the specifics of each type of company and how to transform the legal form of a company. The courses Principles of Financial Accounting, Greek Accounting Standards and Corporate Accounting are an integral part and it is good to be treated by students as a single set of knowledge. Upon successful completion of the course the student will be able to:</p> <ul style="list-style-type: none"> • Distinguish and select the accounts of E.L.P. serving the purposes of corporate accounting. • Describe and analyze issues of corporate accounting related to personal companies (General Partnership and Limited Partnership concepts, establishment and operation, accounting monitoring, share capital increase and decrease, profit tax, profit distribution, reserves and provisions, dissolving), making the correct accounting entries where necessary. • Describe and analyze issues of corporate accounting related to Society Anonyme (establishment and operation, accounting, shares, founding shares, increase and decrease of share capital, bond loans, profit tax, profit distribution, reserves and provisions, dissolving), performing the correct accounting entries where necessary.

- Describe and analyze issues of corporate accounting that have to do with joint companies (Ltd., IKE and Limited Partnership Company with share capital, establishment and operation, accounting monitoring, shares or stocks, founding shares, increase and decrease of share capital, bond loans, profit tax, profit allocation, reserves and forecasts, dissolving), making the correct accounting entries where necessary.
- Describe and analyze issues of corporate accounting that have to do with company transformations (conversions-mergers-splits), making the correct accounting entries where necessary.
- Describe and analyze company accounting issues related to Sleeping Partnership and joint ventures.

General Skills

1. Decision Making.
2. Autonomous work.
3. Promote free, creative and inductive thinking.
4. Adapt to new situations.
5. Project design and management.

3.Course Outline

The course is developed in 13 courses:

1. Historical Evolution of Corporate Accounting, Identification of Entities based on Size, Commercial Law Companies, Legal personality of Companies, Terms of Establishment of a Company, Main Characteristics of Corporate Types, The Principle of Capital Conservation.
2. General Partnership 1st part: Rights - Obligations of Partners, Establishment, Partnerships - Company, Transfer of Corporate Shares.
3. General Partnership 2nd part: Changes in Corporate Capital, Distribution of Results, Income Taxation, Illegal Companies, Solution - Liquidation.
4. Limited Partnership: Liabilities - Liability Company Differences, Establishment - Accounting, Distribution of Results, Income Taxation, Solution - Liquidation.
5. Sleeping Partnership Establishment, Management, The Main Accounts of ELP, Taxation, Dissolving. Civil company: 2 Concept - Discrimination, Establishment - Operation, Taxation, Dissolving - Liquidation
6. Joint Ventures: Categories of Joint Ventures, Establishment, Joint Ventures and International Accounting Standards, Accounting, Taxation, Dissolving-liquidation.
7. Limited Liability Company 1st part: Establishment, Management - Representation, Transfer of Corporate Shares, Accounting Management of Transfer of Corporate Shares, Partner-Company Relations.
8. Limited Liability Company 2nd part: Supplementary Contributions of Partners, Change of Corporate Capital, Distribution of Income Statements, Income Taxation, Dissolving - Liquidation, Sole Proprietorship Limited Liability Company.
9. Private Capital Company 1st part: Establishment, Management - Representation, Partner-Company Relations, Accounting System, Company Shares - Partner Contributions.

- 10.Private Capital Company 2nd part: Capital Changes, Transfer of Company Shares, Distribution of Profits, Dissolving - Liquidation.
- 11.Society Anonyme 1st part: Establishment, Share Capital, Management - Representation, Accounting System, Coverage - Payment of Share Capital, Founding Securities.
- 12.Society Anonyme 2nd part: Provisions, Depreciation, Determination of Inventories in accordance with IAS, Reserves, Changes in Share Capital.
- 13.Society Anonyme 3rd part: Capital Amortization, Income Taxation, Dissolving - Liquidation, Sole Proprietorship SA.
- The numbering refers to the corresponding week of the course.

4.Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	PowerPoint presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours. The educational process is also supported by the use of the electronic platform e-class (course web page).	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures.	39
	Fieldwork, exercises and case studies.	40
	Work individually and autonomously on assessments.	35
	Autonomous study.	36
	Total contact hours and training.	150
STUDENT ASSESSMENT	<p>I.Final written examination (70-100%): Questions on theory, critical thinking questions and exercises (based on the material discussed in class).</p> <p>II.Project (0-30%): PowerPoint presentation and script on a topic approved by the instructor, related to Corporate Accounting.</p>	

5.Textbooks and Supplementary Material

Textbooks:

- 1.Negakis I. Christos (2015), Corporate Accounting, Theory and Practice, 3rd Edition, Sustainable Accounting Publishing.
- 2.Liapis, Konstantinos I. (2008), Corporate Accounting: Theoretical and practical issues, 1st Edition, Athens: G.Benos Publications.

- 3.Sarsentis Vasileios N., Papanastasiou Anastasios (2008), Corporate Accounting. 5th Edition, Athens: Ath. Stamoulis Publications.
- 4.Revanoglou Andreas M., Georgopoulos Ioannis D. (2006), Corporate Accounting, 1st edition, Athens: Interbooks.
- 5.Karagiorgos Theofanis (2018), Applied Corporate Accounting, Karagiorgos Bros Publishing.

Scientific journals:

- 1.Journal of Accounting Research.
- 2.Accounting, Auditing and Accountability Journal.
- 3.Accounting in Europe.
- 4.International Journal of Accounting Information Systems.
- 5.Journal of International Accounting Research.
- 6.Journal of International Financial Management and Accounting.

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF15	Semester	3 rd
TITLE:	PRINCIPLES OF FINANCE		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	3	6
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1575/		

2. Course Description and Learning Objectives

The aim of this course is to provide a general understanding of the tools that are necessary to evaluate the investment decisions of businesses and individuals. Lectures start with the mathematical tools useful to the financial analyst, such as the concepts of present value and future value, discounting and compounding, as well as the concept of the annuities. The framework for evaluating investment plans is described below and follows an introductory approach to the various rational and non-rational investment assessment criteria such as Net Present Value and Internal Rate of Return. Students will also become familiar with the concept of risk as well as with the concept of inflation and how they alter the investment projects evaluation process. Particular emphasis is placed on understanding and calculating the net cash flows that are necessary to evaluate the various investment projects. Finally, students will get familiar with the various stock valuation techniques.

After successfully attending that course, students will be able to:

- Value cashflows that are expected in the future
- Calculate the payments of bank loans
- Understand and analyze how to evaluate investment projects.
- Understand the impact of risk and inflation on the various decisions related to investment evaluation.
- Analyze how stock valuation models work.
- Understand the role of cash flows in the investment analysis framework

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Work autonomously
- Work in teams

3. Course Outline

- 1.The Time Value of Money
- 2.Present Value
- 3.Loans
- 4.The Rule of Net Present Value (NPV)
- 5.The Rule of Internal Rate of Return (IRR)
- 6.Capital Budgeting Issues
- 7.Cash Flow Analysis in Capital Budgeting
- 8.Capital Budgeting and Inflation
- 9.Capital Budgeting and Risk 1
- 10.Capital Budgeting and Risk 2
- 11.Stock Valuation and Analysis
- 12.Dividend Discount Valuation Model
- 13.Revision

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	39
	Field Work and case studies	45
	Work in teams or autonomously (when is necessary)	30
	Independent study	36
	<i>Total contact hours and training</i>	150

	<i>(25 hours of personal work for each credit)</i>	
STUDENT ASSESSMENT	<p>Written examination (100%) including:</p> <ul style="list-style-type: none"> - Theoretical questions - Multiple choice questions - Numerical questions 	

5. Textbooks and Supplementary Material

(In Greek)

Brealey R.A., Myers S.C, και Allen F., (2013), Αρχές Χρηματοοικονομικής, εκδ. Utopia ΕΠΕ

Βασιλείου,Δ., Ηρειώτης, Ν., 2008, Χρηματοοικονομική διοίκηση, Θεωρία και πρακτική, Εκδόσεις Rosili

Γκλεζάκος Μ., 2010, Χρηματοοικονομική των Επιχειρήσεων, εκδόσεις του ιδίου.

Δράκος Α και Καραθανάσης Γ., 2017, Χρηματοοικονομική Διοίκηση των Επιχειρήσεων, Β Έκδοση, εκδόσεις Μπένου

Ross S., Westerfield R, and Jaffe, J., 2017, Χρηματοοικονομική των επιχειρήσεων. Broken Hill Publishers.

(In English)

Drake, P. P., Fabozzi, F.J., 2010, The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management, Wiley

Keown A.J., Martin J.D.,Petty,J.W., 2013, Foundations of Finance, Prentice Hall; 8th edition

Ross S., Westerfield R, and Jordan B., 2013, Essentials of Corporate Finance, McGraw-Hill/Irwin publ.

Financial Statement Analysis

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF16	Semester	4 th
TITLE:	FINANCIAL STATEMENT ANALYSIS		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		3	6
TOTAL:		6	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1637/		

2. Course Description and Learning Objectives

The purpose of this course is to familiarize students with a comprehensive knowledge of the theory and practice of financial statements analysis. Specifically, the course describes the main types of financial statements, the basic methods of the analysis the basic principles and limitations of the analysis and the major recipients of analysis results. Particular emphasis will be placed on understanding the different ratios used for evaluating liquidity, efficiency, profitability of capital structure and valuation of a company. Individual topics such as the identification and importance of the working capital of a company as well as composing sources and uses of funds statement and cash flows statement will also be presented. Along with the analysis of theoretical concepts the course entails practical applications and case studies. Finally, the impact of the results of the analysis of financial statements on financial management decisions will be studied.

After successfully attending that course, students will be able to:

- Understand the various techniques of financial statements analysis that are necessary for the evaluation of liquidity, efficiency , profitability and capital structure of a company.
- Rely on the results of financial statement analysis in corporate decision making

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Work autonomously
- Work in teams

3. Course Outline

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<ol style="list-style-type: none"> 1.The Concept and Purpose of Financial Statement Analysis 2. Methods of Financial Statement Analysis 3. Tools of Financial Statement Analysis 4.Liquidity and Working Capital Management 5.An Introduction to Return of Invested Capital 6.Return of Invested Capital 7.Capital Structure and Solvency 8.An Introduction to Valuation Ratios 9.Valuation Ratios 10.An Introduction to Cash Flow Analysis 11.Cash Flow Analysis 12.Case Study 13.Revision

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	<p>Power point presentations and self-assessment test in the Blackboard.</p> <p>Student contact electronically and face-to-face in weekly office hours</p> <p>The educational process is also supported by the use of the electronic platform e-class (course web page)</p>	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	39
	Field Work and case studies	45
	Work autonomously (when is necessary)	36
	Independent study	30
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	<ol style="list-style-type: none"> I. Written examination (100%) including: <ul style="list-style-type: none"> - Theoretical questions - Questions that require critical thinking - Numerical questions - Financial-related decision-making questions 	

5. Textbooks and Supplementary Material

Main educational material

- Batsinilas, E., Patatoukas, K., 2012, Modern Analysis and Examination of Financial Statements, Stamoulis Publications.
- Georgopoulos, A., 2014. Financial Statement Analysis. Benos Publications
- Gikas, D., 2002., Analyzing and Employing Financial Statements. G. Benos Publications
- Niarhos N. , 2004, Financial Statement Analysis, Stamoulis Publications.
- Niarhos, N., Eriotis, N., Alexakis,X., 2004, Exercises of Financial Accounting and Financial Statement Analysis, Kritiki Publications.
- Ross, S., Westerfield, R., Jaffe, J. 2017. Corporate Finance. 10th edition. Broken Hill Publishers
- Subramanyan, K., 2017. Financial Statement Analysis, Broken Hill Publishers.
- Vasileiou,D., Eriotis, N., 2008, Financial Management, Theory and Practice, Rosili Publications
- Xanthakis E., Alexakis, C., 2006, Business Financial Analysis, Stamoulis Publications.

Supplementary educational material

- Berman, K., Knight, J., Case, J., 2008, Financial Intelligence, (Translation: Eleanna Antonoglou), Kritiki Publications
- Penman,S., 2012, Financial Statement Analysis and Security Valuation, McGraw-Hill/Irwin;5th edition
- Walsh, C., 2003, Financial ratios and Management, (Translation:Trisevgeni Papaioannou), Pataki Publications, 3rd edition
- Wild, J.J. Subramanyam K.R., Halsey R.F. , 2003, Financial Statement Analysis, McGraw-Hill/Irwin;8th edition

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF17	Semester	4 th
TITLE:	Operation Research 1		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	2	6
	Field Work	1	
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific Area - Skills Development		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1063/		

2. Course Description and Learning Objectives

With the successful completion of the course, the student would be able to:

- Express mathematical relationships with optimization problems
- Create templates that describe the problem
- Using Excel to solve linear programming problems
- Applying Decision Theory and Game Theory in making business decisions
- Explain the results

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Work autonomously
- Work in teams
- Be critical and self-critical
- Advance free, creative and causative thinking
- Make decisions

3. Course Outline

1. Introduction to Operational Research
2. Modelling optimization problems
3. Solving Linear Programming Problems
4. Description of the Simplex method
5. Sensitivity Analysis
6. Solve problems using Solver
7. Transportation problem
8. Transshipment problem

9. Basic Principles of Decision Theory
10. Network Analysis (Minimum Coupled Tree)
11. Network Analysis (Minimum Route)
12. Network Analysis (Maximum Network Flow)
13. Review of the course

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In the class using PowerPoint and pc	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Eclass.	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	39
	Field Work and case studies	
	Work in teams or autonomously (when is necessary)	50
	Autonomous study	61
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESMENT	<p>I. Written examination (60%) including:</p> <ul style="list-style-type: none"> - Theoretical questions - Questions that require critical thinking - Numerical questions - Questions that require drawing graphs - Economic decision-making questions <p>II. Two Written Assignments (40%)</p>	

5. Textbooks and Supplementary Material

English bibliography :

1. Taha H. Operations Research: An Introduction. Pearson Education International, 2007. ISBN 0-13-139199-2.
2. Winston W. Operations Research. Thomson, 2004. ISBN 978-0-534-42362-9.
3. Hillier, F.S. and Lieberman, G.J., Introduction to Operations Research (9th ed.), McGraw-Hill, 2009.

Greek bibliography :

1. Εισαγωγή στη Διοικητική Επιστήμη, Taylor Bernard III. Εκδόσεις Broken Hill
2. Εισαγωγή στην Επιχειρησιακή Έρευνα, 10η Έκδοση, Taha A. Hamdy. Εκδόσεις Τζιολα
3. Εισαγωγή στην Επιχειρησιακή Έρευνα, 10η Έκδοση, Hillier Frederick S., Lieberman Gerald J., Διαμαντίδης Αλέξανδρος (επιμέλεια), Εκδόσεις Τζιολα
4. Επιχειρησιακή έρευνα : Μέθοδοι και τεχνικές λήψης αποφάσεων / Παντελής Υψηλάντης. - Αθήνα : Προπομπός.

COURSE OUTLINE – Management Information Systems

1. ΓΕΝΙΚΑ

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING AND FINANCE		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF18	SEMESTER:	4th
TITLE:	Elements of Business Solutions and Management Information Systems		
COURSE SCHEDULE	TEACHING HOURS (WEEKLY)		ECTS CREDITS
Lectures	1		
Laboratory	2		
TOTAL:	3		6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific Area		
PREREQUISITE COURSES:			
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/ACCFIN102/		

2. COURSE DESCRIPTION AND LEARNING OBJECTIVES

The course provides basic knowledge on issues of information systems as they are employed to support the information needs of businesspersons and executives in an ever-changing business, administrative and organizational environment. It discusses topics of Information Systems used for management as well as practices and technologies related to the operation of businesses and companies, services (such as public and financial), organizations etc. It presents basic concepts, techniques, methodologies, technologies, etc. related to the flow, handling, processing and utilization of data and information to support the operational and administrative business processes. Subjects presented include the analysis and development of integrated information systems, the technological support for providing information for operations, management and decision making, key issues of systemic theory etc. Overall, the student is expected to gain a realistic perception of Management Information Systems and their advantages and shortcomings.

Upon successful completion of the course the student is expected to:

- Understand the concepts of Management Information Systems (MIS) and related technologies.
- Appreciate the significance of the utilization and the strategic role of MIS and related technologies in businesses, services, organizations etc.
- Understand the impact, advantages and disadvantages of technology supporting operations, management and decision making.
- Have a firsthand practical experience with techniques, practices, methods, approaches, and software associated with technology in management.
- Have been familiarized with examples of business application software (CRM, ERP etc.).
- Be able to apply problem solving methods such as what-if analysis, planning and resource allocation, optimization, analysis and data mining using software tools.

Skills

Understand technology and gain related skills.
 Decision making.
 Search, combine, and analyze data and information.
 Problem Solving (working autonomously).
 Problem Solving (teamwork).

3. COURSE OUTLINE

The theoretical part of the course includes:

- Introductory Concepts: System, Data, Information. The impact of Management Information Systems (MIS) and technology in Management. Overview of various Information System (IS) types in organizations.
- Application of organizational theory on Information Systems in enterprises and organizations. Business processes, competitive strategy, and organizational structure. Mapping processes and Business Process Reengineering (BPR).
- Introduction to the design and development of MIS (analysis methodologies). Impact on administration. Feasibility studies. Strategic planning. Lifecycle of an information system (procurement procedures, installation and integration, evaluation, training etc.).
- Physical Structure of a MIS, subsystems, introduction to databases.
- Indicative types of operational systems and solutions (Enterprise Resource Planning Systems (ERP), Customer Relationship Management System (CRM). Supply Chain Management (SCM), Decision Support Systems (DSS)).
- E- business and Internet-related technologies (SaaS etc)
- Data analysis, Business Intelligence, data warehousing, techniques and tools for data analysis and mining.
- Security issues and protection of the information system, human factor, social impact, ethical implications, sensitive and/or personal data.

The applied exercises (in laboratory) of the course focus on various techniques and tools as used on problems that can emerge in a business environment (such as planning, resource allocation etc.), create models that can be used to support decisions, perform what-if analysis, optimization etc. The thematic subjects include:

1. Presentation of the objectives of the practice exercises, introductory concepts.
2. Extracting information from data.
3. How information influences decisions.
4. Supporting a decision.
5. Seeking the optimal solution (optimization applications).
6. Data management and databases.
7. Combining and collecting data
8. Analyzing a situation (standardized ABC, RFM analyses, etc.).
9. Modeling and predictions.
10. Dashboards.
11. Introduction to a CRM system.
12. Introduction to an ERP System.
13. Recapitulation, conclusions.

(the numbering refers to the corresponding week of the course)

1. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHODS	In class / in laboratory	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	e-learning platform (e-class). Access to computer Laboratory with related software.	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures	60
	Applied Exercises in Laboratory	60
	Individual Studying	30
	Course total	150
STUDENT ASSESSMENT	Written final exam which may include: <ul style="list-style-type: none"> • Multiple choice questions. • Short Answer Questions. 	

	<ul style="list-style-type: none"> • Theory elements. • Brief case study. • Problem solving. • Exercises related to laboratory material.
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2. TEXTBOOKS AND READING

Suggested Bibliography:

- Laudon K., Laudon J. (2009), Management Information Systems, Key Number Publications.
- Giannakopoulos D., Papoutsis G. (2012), Administrative Information Systems (2nd Edition), Modern Publishing.
- Wallace P., (2014) Management Information Systems, Critique Publications.
- McKinney Earl, Kroenke David (2017), Introduction to Management Information Systems: Processes, Systems and Information, Broken Hill Publishers Ltd. Publications.

Related Bibliography:

- Economou, G., Georgopoulos, N., (2004) Information Systems for Business Administration, Benou Publications.
- Dimitriadis, A. (2007), Management Information Systems Management, New Technologies Publications.
- Stair R, Reynolds G (2010), Principles of Information Systems, Course Technology.
- Giannakopoulos, D., Pollalis A., Papoutsis, I. "Business Information Systems", 2004, Publisher: Stamoulis SA,
- Effy Oz, "Management Information Systems", Fifth Edition, Technology Course, India, 2007
- Graham Curtis and David Cobham, Business Information Systems, Prentice-Hall, 2008.
- Raymond McLeod and George Schell, Management Information Systems, Prentice Hall, 10th Edition, 2006.
- Dunham M. (2004), Data Mining, Introductory and Advanced Topics in Data Mining. New Technologies Publications.
- Provost F., Fawcett T., (2013) Data Science for Business, O'Reilly Publications.

Related scientific journals:

- IEICE TRANSACTIONS ON INFORMATION AND SYSTEMS, Monthly ISSN: 0916-8532, IEICE-INST ELECTRONICS INFORMATION COMMUNICATIONS ENG
- INFORMATION & MANAGEMENT, Bimonthly ISSN: 0378-7206, ELSEVIER SCIENCE BV
- INFORMATION SYSTEMS, Bimonthly ISSN: 0306-4379, PERGAMON-ELSEVIER SCIENCE LTD
- INFORMATION SYSTEMS FRONTIERS, Bimonthly ISSN: 1387-3326, SPRINGER
- INFORMATION SYSTEMS MANAGEMENT, Quarterly ISSN: 1058-0530, AUERBACH PUBLICATIONS
- DECISION SUPPORT SYSTEMS, Bimonthly ISSN: 0167-9236, ELSEVIER SCIENCE BV

Management of Financial Services

COURSE OUTLINE

1. General Information

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING AND FINANCE		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF19	Semester	4 th
TITLE:	MANAGEMENT OF FINANCIAL SERVICES		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		3	6
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)			

2. Course Description and Learning Objectives

The aim of the present course is to provide the students with a thorough understanding of the management of financial services. During the last decades the global financial system and in particular the banking industry has undergone significant institutional and structural changes. In addition, the emergence in recent years of a shadow banking sector which provide competitive financial services has created further need to the traditional banking sector for restructuring and provision of competitive services. Furthermore, the purpose of this course is the presentation of the basic concepts and principles of financial intermediation, the risks associated with it, the tools and the regulatory framework for its management. The course will provide the students with the necessary specialized financial and banking knowledge so that they will be able to face and work in an efficient way in the new conditions of the modern globalized banking industry, to understand its structure and the regulatory framework. More specifically, the course analyses the structure of the financial system, the structure and organization of a banking group, the banking operations as well as the products and services which a bank could offer. Moreover, the course will present the Greek banking system and the factors that affect its operation, the factors that determine its profitability and the performance of banking institutions and finally the management of banking risks.

Skills
<ul style="list-style-type: none"> • Investigation, analysis and data aggregation and information, with the application of the appropriate technology. • Decision making • Constructive and critical thinking • Independent homework • Work autonomously • Work in teams

3. Course Outline

<ul style="list-style-type: none"> • The role of banks in the financial system • The modern banking management • The structure of the banking industry • The basic operations of banking institutions • The structure of the Greek financial system and the factors that influence it. • Banking products and services. • Strategies for the development of the Greek banking institutions. • Financial statements of the banking institutions • Asset – Liabilities management • Innovation and technology and the determinant factors of the banking sector • Analysis-evaluation of the performance of the banking institutions • Strategic planning – Banking strategy- Mergers and Acquisitions in the banking sector • Corporate governance • Global Financial services

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	With physical presence in class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Specialized exercises and case studies with real data. Support of learning process through the e-class platform	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>

	Lectures	50
	Practical exercises that focus on the application of methodologies and analysis of case studies in small student groups	30
	Individual or group case study.	20
	Independent study	50
	Course total	150
STUDENT ASSESSMENT	<p>Final written exam (80%-100%) which includes:</p> <ul style="list-style-type: none"> - Multiple choice questions - Short answer questions - Problems - Theoretical and conceptual questions - Questions of critical thinking - Exercises <p>Students will be given the opportunity to participate (optional) to a homework with required presentation with a grade weight of 20% of total grade. The coursework will focus on issues relevant to the topics discussed during the course.</p>	

5. Textbooks and Supplementary Material

- Casu B., Girardone c., Molyneux P., 2017. Εισαγωγή στην Τραπεζική. Εκδόσεις Τζιόλα. (in Greek)
- Howells, P., Bain, K., 2009. Χρήμα, Πίστη, Τράπεζες: Μια Ευρωπαϊκή Προσέγγιση (Τόμος Α & Β - Μετάφραση). Εκδόσεις Κριτική, Αθήνα. (in Greek)
- Saunders A., Cornett M., 2017. Διοίκηση Χρηματοπιστωτικών Ιδρυμάτων & Διαχείριση Κινδύνων». Εκδόσεις Broken Hill. (in Greek)
- Sinkey, J., 1999. Χρηματοοικονομική διοίκηση εμπορικών τραπεζών: Στον κλάδο των χρηματοοικονομικών υπηρεσιών. Αθήνα: Εκδόσεις Παπαζήση. (in greek)
- Αγγελόπουλος, Π., 2013. Τράπεζες και χρηματοπιστωτικό σύστημα. Δ' Αναθεωρημένη Έκδοση, Αθήνα: Εκδόσεις Σταμούλη. (in Greek)
- Γλύκας, Μ., Ξηρογιάννης, Γ., Σταϊκούρας, Χ., 2006. Οργάνωση και διοίκηση χρηματοπιστωτικών ιδρυμάτων. 1η έκδοση, Αθήνα: Εκδόσεις Παπαζήση. (in Greek)
- Κόντος, Γ., 2019. Λογιστική Τραπεζών. Γ' Έκδοση. Αθήνα: Εκδόσεις ΔιπλοΓραφία. (in Greek)
- Νούλας, Α., 2015. Χρήμα και Τράπεζες. Εκδόσεις Ανικούλα-Αλεξικός Ο.Ε. (in Greek)
- Προβόπουλος, Γ., Κατόπουλος, Π., 2001. Η Δυναμική του Χρηματοοικονομικού Συστήματος. Εκδόσεις Κριτική, Αθήνα, 2001. (in Greek)
- Σαπουντζόγλου, Γ., Πεντότης, Χ., 2017. Τραπεζική Οικονομική. Εκδόσεις Ε. Μπένου, Αθήνα. (in Greek)

Financial Management

COURSE OUTLINE

1. General Information

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING AND FINANCE		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF20	Semester	4 th
TITLE:	FINANCIAL MANAGEMENT		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		3	6
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)			

2. Course Description and Learning Objectives

The aim of this course is to provide an integrated approach of the main concepts of financial management. The topics which will be discussed thoroughly cover the financial decision-making process, working capital management and dividend policy. The investment decision framework and investment project financing are examined both for the individual investor and the firm, within the global financial environment. Furthermore, the tools of external and internal financing are analysed. This course provides a detailed approach on the issues of Financial Planning and Strategy as well as on the choice of capital requirements and types of financing. Moreover, students will be familiarized with the significance of capital structure as well as of the dividend policy of a firm.

The course provides a description of the concept of the cost of capital, while it analyses the leverage and its significance on the operational profitability of firms. In addition, the course focuses on the management strategies of the working capital of firms, as well as on its significance on the efficient operation of the firm, the dividend policy and the ways that it affects the firm's operation. Finally, the course analyses alternative medium-term methods of financing such as leasing and factoring.

Skills

- Investigation, analysis and data aggregation and information, with the application of the appropriate technology.
- Decision making
- Constructive and critical thinking
- Independent homework
- Work autonomously
- Work in teams

3. Course Outline

- The concept of the cost of capital
- Stock and Bond Valuation
- The concept of leverage
 - Operational leverage
 - Financial leverage
- Firm financing and capital structure
 - Direct financing
 - Indirect financing
- Working capital management
 - Inventory management (The model of Economic Quantity, Inventory Order)
 - Accounts receivable management
 - Cash management (Baumol- Miller and Orr, etc)
- Dividend policy
- Leasing
 - Operational leasing
 - Financial leasing
- Factoring

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	With physical presence in class
USE OF INFORMATION AND	Specialized exercises and case studies with real data.

COMMUNICATION TECHNOLOGIES	Support of learning process through the e-class platform	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	50
	Practical exercises that focus on the application of methodologies and analysis of case studies in small student groups	40
	Individual or group case study.	20
	Independent study	40
	Course total	150
STUDENT ASSESSMENT	<p>Final written exam (80%-100%) which includes:</p> <ul style="list-style-type: none"> - Multiple choice questions - Short answer questions - Problems - Theoretical and conceptual questions - Questions of critical thinking - Exercises <p>Students will be given the opportunity to participate (optional) to a coursework with required presentation with a grade weight of 20% of total grade. The coursework will focus on issues relevant to the topics discussed during the course.</p>	

5. Textbooks and Supplementary Material

1. Αποστολόπουλος, Ι., 2012. Ειδικά Θέματα Χρηματοδοτικής Διοικήσεως. Εκδόσεις Σταμούλη. (in Greek)
2. Αρτίκης, Γ., 2013. Χρηματοοικονομική Διοίκηση Αποφάσεις Επενδύσεων. Εκδόσεις Νικητόπουλος. (in Greek)
3. Δράκος, Α., Καραθανάσης, Γ., 2017. Χρηματοοικονομική Διοίκηση των Επιχειρήσεων. Εκδόσεις Μπένου. (in Greek)
4. Μαλινδρέτου, Β., 2000. Χρηματοοικονομική Ανάλυση-Επενδύσεις. Εκδόσεις Παπαζήση. (in Greek)
5. Νούλας, Α., 2015. Χρηματοοικονομική Διοίκηση. Εκδόσεις Ανίκουλα. (in Greek)

6. Σουμπενιώτης, Δ., Ταμπακούδης, Ι., 2017. Σύγχρονη Χρηματοοικονομική Ανάλυση και Επενδύσεις. Εκδόσεις Αφοί Θ. Καραγιώργου. (in Greek)
7. Bodie, Z., Kane, A., Marcus, A., 2014. Επενδύσεις. Εκδόσεις Utopia. (in Greek)
8. Brealey, R., Myers, S., Allen, F., 2015. Αρχές Χρηματοοικονομικής των Επιχειρήσεων. Εκδόσεις Utopia. (in Greek)
9. Brigham, E. F., Ehrhardt, M. C., 2013. Financial Management: Theory & practice. 15th Edition, Cengage Learning. (in Greek)
10. Ross S., Westerfield R, Jaffe, J., 2017. Χρηματοοικονομική των επιχειρήσεων. Broken Hill Publishers. (in Greek)
11. Κιόχος Π., Πανάγου Β., 2017. Χρηματοοικονομική Διοίκηση. Εκδόσεις Ελένη Κιόχου.

COURSE OUTLINE

1. General Information

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING & FINANCE		
COURSE LEVEL:	<i>Undergraduate</i>		
COURSE CODE:	UAF21	Semester	5 ^o
TITLE:	Managerial Accounting – Decision Making and Control		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	
Field Work		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific area		
PREREQUISITE COURSES:	Managerial Accounting – Costing		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes		
COURSE WEB PAGE (URL)	N/A		

2. Course Description and Learning Objectives

Intended learning outcomes of the course
<p>The aim of the course is to provide an in-depth study by the students of the tools offered by Managerial Accounting in decision-making. The subject matter of the course, as a follow-up to the topics covered in Managerial Accounting I, aims to make students understand how business executives plan goals, manage and motivate staff and control the proper implementation of their projects. The emphasis is on the cost of production and how it can manage to achieve the desired goals.</p> <p>Upon successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> • Apply the full costing method. They could understand what production costs are considered to be, based on this method and will be able to prepare and analyze a profit and loss statement based on its principles. • Apply the method of direct (limit) costing. They could understand what cost of production is considered to be, based on this method, how the General Industrial Expenses are treated and that they can prepare and analyze a profit and loss statement based on its principles. • Compare the two costing methods and interpret the difference in their results. • Prepare and interpret individual reports by segments, products, geographic areas, etc.. • Understand how the changes in activity affect the contribution margin and net profit and can show the impact of changes in the variable cost, fixed costs, sales price and production volume on the margin of contribution for the purpose of making business decisions. • Construct and interpret a cost-production-profit graph and calculate and analyze the equilibrium point. • Explain why agencies prepare budgets, as well as the procedures needed to prepare budgets. • Analyze how raw material and direct labor standards are defined, calculate the price and quantity variations of direct materials, pay and direct labor efficiency, and the price and cost deviations of indirect production costs, and explain their importance. • Describe the logic behind the balanced targeting table and how it supports the strategy of a business.

- Analyze how to make Short-Term Decisions and Long-Term Investments.
- Describe how pricing, goal costing, and intra-company pricing decisions are taken.

Skills

1. Decision Making
2. Autonomous Work
3. Teamwork
4. Search, analyze and synthesize data and information using the necessary technologies

3. Course Outline

Section title	Contents of the Unity
1. The budgetary procedure	<ul style="list-style-type: none"> - General Concepts - The Consolidated Budget - Establishment of a Consolidated Budget - Budgetary Procedures - Sales – Production Budget - Budget for the Purchase of Direct Materials – Direct Work – G.B.E. - Budget of Administration and Distribution – Cost of Produced Goods
2. The budgetary procedure (2)	<ul style="list-style-type: none"> - Financial Budgets - Budget Statement of Profit and Loss Account - Capital Expenditure Budget - Statement of Budget Cash Expenses - Budget Advantages - Linking Budgets to the Objectives of the Company - Implementation of the Budget - Practical Exercises
3. Short term Budgeting	<ul style="list-style-type: none"> - Short-term Budget and Planning. - Optimization of the use of Short-Term Resources. - Opportunity Cost and Capacity Costs. - Case study

<p>4. Standard Costing and Deviation Analysis</p>	<ul style="list-style-type: none"> - Basic concepts of standard costing. - Calculation of standard costs. - Standard cost of raw materials. - Standard direct labor costs. - Standard G.B.E. cost - Analysis of discrepancies for cost control. - Analysis of deviations of raw materials - Analysis of direct work discrepancies - Analysis of G.B.E. discrepancies - Use of cost differentials to evaluate executive performance - Practical Examples
<p>5. Cost statement of conditions</p>	<ul style="list-style-type: none"> - Measurement of the cost of use of auxiliary parts. - Charging of costs of ancillary parts. - Capitals and secondary activities. - The nature and problems of mutual services. - Case study.
<p>6. Costing systems and activity</p>	<ul style="list-style-type: none"> - Charging of service costs to activities. - Distinctions in the cost of auxiliary parts. - Activity Cost Guides. - Practical Application.
<p>7. Administration and activities</p>	<ul style="list-style-type: none"> - The product profitability curve. - Pricing process. - Analysis of customer efficiency using ABC. - Process Improvement and Strategic Operation. - Case Study.
<p>8. Cost-based decision making</p>	<ul style="list-style-type: none"> - Target costing. - Life Cycle Costing. - Environmental, rescue and disposal costs. - Practical Examples.

9. Measurement of the Total Performance of the Business Unit	<ul style="list-style-type: none"> - Balanced Goal Setting Table. - Balanced Target Table Components. - Diagnostic Measures against Strategies. - Case Study
10. Financial Performance Control Measures	<ul style="list-style-type: none"> - Total Control using Financial Measures. - Control of functions and administration based on exceptions using Deviation Analysis. - Measurement of contribution margin. - Efficiency measures. - Practical Application.
11. RO and Economic Value Added (EVA)	<ul style="list-style-type: none"> - Correlation of profits with invested capital - Measurement of performance. - Economic Value Added (EVA). - Practical Examples.
12. Incentive and remuneration systems	<ul style="list-style-type: none"> - Theory of expectations and human behavior. - Internal and External Rewards. - Linking Fees to Performance. - Characteristics of Reward Systems. - Case Study
13. Iterative module	<ul style="list-style-type: none"> - Repetition of matter. - Presentation of group projects.

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	PowerPoint presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures	39
	Fieldwork and case studies	40

	Work in teams or autonomously (when is necessary)	35
	Autonomous study	36
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	<p>Final written examination (70-100%): Questions on terminology, theories and case studies (based on the material discussed in class).</p> <p>Project (0-30%): PowerPoint presentation and script on a topic approved by the instructor, related to managerial accounting.</p>	

5. Textbooks and Supplementary Material

Textbooks:

1. Srikant M. Datar, Madhav V. Rajan (2017), Horngren's Cost Accounting, A Managerial emphasis, New York: Pearson.
2. Ray H. Garrison, Eric W. Noreen, Peter C. Brewer (2018), Managerial Accounting, 16th edition, New York: McGraw Hill Education.
3. Needles B., Powers M., Crosson S. (2017), Managerial Accounting, 10th Edition, Cyprus: Broken Hill Publishers LTD.
4. Kaplan R., Atkinson A. (2017), Advanced Managerial Accounting, Business Performance Audit Techniques, 3rd edition, Cyprus: Broken Hill Publishers LTD.

Scientific Journals:

1. Journal of Accounting Research
2. Journal of Accounting and Economics
3. Accounting, Auditing and Accountability Journal
4. Accounting in Europe
5. International Journal of Accounting Information Systems
6. Journal of International Accounting Research
7. Accounting and Finance

COURSE OUTLINE

1. OVERVIEW

SCHOOL	MANAGEMENT		
DEPARTMENT	ACCOUNTING AND FINANCE		
COURSE LEVEL	<i>Undergraduate</i>		
COURSE CODE	UAF67	SEMESTER	5o
TITLE	European Union Economic Law		
TEACHING METHODS	TEACHING HOURS (WEEKLY)	ECTS CREDITS	
	Lectures	2	
	Field Work	1	
	Total	3	6
COURSE TYPE	Scientific Area		
PREREQUISITE COURSES	None		
TEACHING LANGUAGE	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	YES (IN ENGLISH)		
ΗΛΕΚΤΡΟΝΙΚΗ ΣΕΛΙΔΑ ΜΑΘΗΜΑΤΟΣ (URL)	https://eclass.uop.gr/courses/2395/		

2. LEARNING OBJECTIVES

<p>The course aims at helping students to deepen their knowledge on basic principles related to EU organization, structure, function and policies.</p> <p>The acquisition of this fundamental knowledge is necessary for further analysis of the issues directly related to the European Union's intervention to Member States particularly in the economic area.</p>

This observation is valid especially for the students of the Departments of Accounting and Finance since the areas related to the subject of these departments are governed by rules adopted at EU level (Banks, Investments, Market in Financial Instruments, Profession Accountant-Tax Consultant and Company Auditor).

Once the course is successfully completed, the students :

- Can combine and exploit the knowledge of the EU legal and institutional framework governing all aspects related to the subject of accounting and finance department, both in the field of their professional life (carrer) and personal fulfillment.
- They will be able to evaluate, choose and apply procedures of management of problems occurring in the operation of enterprises in the single EU internal market.
- They can interpret and apply reliably the EU primary and Secondary law that is applicable directly in Greece as in all the other Member States.
- They will be able to take decisions concerning the operation of a business, its development, its investment activity, after having deepened in the relevant rules of EU law especially in the area of financial services.

SKILLS

1. Make decisions .
2. Adapt to new situations
3. Appreciate diversity and multiculturality.
4. Demonstrate social, professional and ethical responsibility and sensitivity on gender issues.
5. Planning and project management.
6. Advance free, creative and causative thinking.
7. Work in an international context

3. COURSE TOPICS

The course includes the following topics

1. The process of European integration

Establishment and development of European Communities and European Union.

From the Single European Act to the Treaty on European Union and the Treaties of Amsterdam and Nice.

2. The Treaty of Lisbon. From the European Community of six Member States to the

European Union (EU) of 27 Member States.

3. EU legal nature, specificities and key objectives

The Competences and principles of functioning of the Union.

The Union citizenship.

4. The EU institutions : constitution, functioning and powers.

The European Council: role, composition and functioning.

The European Parliament and the Council.

The European Commission .

Structure, Organization and functioning of the judicial system of the Union. The European Union Court of Justice (EUCJ).

5. The European Union Economic Law. Primary EU law, Secondary EU law. Supremacy, direct applicability and direct effect of EU law. Branches of EU Economic Law.

6. The establishment and functioning of the internal market within the EU

7. Free movement of goods: the creation of a customs union, the establishment of a common external tariff and elimination of tariffs, quantitative restrictions and measures having equivalent effect to customs duties and quantitative restrictions on the movement of goods - Exceptions.

8. The freedom of movement of persons (freedom movement of workers)

9. The Right of establishment. The freedom of services supply.

Exemptions.

10. The Free movement of capital.

The liberalization of banking, investment, insurance services.

11. Competition protection Policy within the internal market.

12. Economic and Monetary Union (EMU). The eurozone. The European Central Bank, status and powers. The member states obligations.

13. Common Commercial Policy, Common Agriculture Policy, Common Transport Policy.

4. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHODS.	In class
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically. Support Learning process through electronic e-class platform

	Use platform e-class, email communication with students.	
COURSE TEACHING ORGANIZATION	Activities	Semester Workload
	Lectures assisted by presentations in electronic form	39
	Practice exercise by solving exercises – jurisprudence cases	25
	Self Study	41
	Study and analysis of Bibliography	30
	Written mid-term review	15
	Course total	150
STUDENTS ASSESMENT	<p>I. Written final examination (70%) comprising:</p> <ul style="list-style-type: none"> - short development Questions - Critical Thinking Issues - Multiple choice test <p>II. Short written mid-term review (30%).</p>	

5. BIBLIOGRAPHY SUGGESTED

<p>Books</p> <ul style="list-style-type: none"> • Πλιάκος Αστ., Το Δίκαιο της Ευρωπαϊκής Ένωσης Θεσμικό και Ουσιαστικό Δίκαιο, Νομική Βιβλιοθήκη, 2^η έκδοση, 2018. • Παπαγιάννης Δ., Ευρωπαϊκό Δίκαιο, Νομική Βιβλιοθήκη, 2016. • Μούσης Ν., Ευρωπαϊκή Ένωση: Δίκαιο- Οικονομία- Πολιτική, εκδ. Παπαζήσης, 2011. • Σπηλιόπουλος Ο., Δίκαιο της Ευρωπαϊκής Ένωσης και οικονομική ολοκλήρωση,
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εκδ. Διόνικος, 2010.

- Κανελλόπουλος Π., Το Δίκαιο της Ευρωπαϊκής Ένωσης, εκδ. Σάκκουλας, 2010.
- Χριστιανός Β., Εισαγωγή στο Δίκαιο της Ευρωπαϊκής Ένωσης, Νομική Βιβλιοθήκη, 2011.
- Van Raepenbusch, Droit Institutionnel de l'Union Européenne, Paris, 2010.
- Nugent N., The government and politics of the European Union, Basingstoke : Palgrave Macmillan, 2010.
- Barnard C., The Substantive Law of the European Union – The four freedoms, 5^η έκδ., Oxford university Press, Νέα Υόρκη, 2016.
- Blumann C., Dupouis L., Droit materiel de l'Union Européenne, 7^η έκδοση, εκδ. Montchrestien, Paris, 2015.
- Lecourt B., Galvada C., Parleani G., Droit des affaires de l' Union Europeenne, 7^η έκδοση, εκδ. Litec, Paris, 2015.
- Τσινιζέλης Μ. (επιμ.), Νέα Ευρωπαϊκή Ένωση, Οργάνωση και πολιτικές, εκδ. Θεμέλιο, 2007
- Στεφάνου Κ. (επιμ.) Εισαγωγή στις Ευρωπαϊκές Σπουδές Οικονομική ολοκλήρωση και Πολιτικές Το Ρυθμιστικό Πλαίσιο, εκδ. Ι. Σιδέρης, 2006.
- Πανάγου Β., Τσουντας Κ., Παγκοσμιοποίηση, ολοκλήρωση και συνεργασία στη σύγχρονη διεθνή κοινωνία οι Βάσεις της Ευρωπαϊκής Οικοδόμησης, εκδ. Εμμανουηλίδης, 2004.
- Σαχπεκίδου Ευγ., Ευρωπαϊκό Δίκαιο, Β' έκδοση, εκδ. Σάκκουλα, 2013.
- Καρύδης Γ., Ευρωπαϊκό Δίκαιο Συναλλαγών, Νομική Βιβλιοθήκη, 2012.

Website of European Union : [//www.europa.eu](http://www.europa.eu).

Related Scientific Journals :

- 1.Ελληνική Επιθεώρηση Ευρωπαϊκού Δικαίου (European Law Hellenic Review)
- 2.Common Market Law Review
- 3.European Foreign Affairs Review
- 4.European Business Law Review

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF24	Semester	5 th
TITLE:	Portfolio Management		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	2	6
	Field Work	1	
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific area		
PREREQUISITE COURSES:	Basic understanding of matrix theory, optimization, and inferential statistics.		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)			

2. Course Description and Learning Objectives

The course aims to introduce students to the concepts of portfolio theory, and the usefulness of risk minimization via the creation of diversified portfolios.

The expected learning outcomes, after successfully attending that course, are:

- To become familiar with the selection of suitable stocks procedure in order to create a portfolio using fundamental analysis.
- To equip students with the ability to handle the theoretical portfolio management models and optimization techniques.
- To acquire an adequate background necessary for the portfolio diversification in the context of desirability in risk and return.
- To acquire the ability to use technical analysis and its key indicators, for portfolio monitoring.

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Be critical and self-critical
- Advance free, creative and causative thinking
- Make decisions

3. Course Outline

- i. Introduction to portfolio theory and markets.
- ii. Fundamental analysis, stock assessment process, market analysis.
- iii. Portfolio theory.
- iv. Efficient frontier with short sales, without risk-free asset, lending or borrowing.
- v. Efficient frontier with short sales and risk-free asset (investing and borrowing).

- vi. Optimum portfolio, asset allocation, Techniques for effective frontier allocation.
- vii. Single index model, calculation of beta with historical data, problems and significance of beta.
- viii. Capital asset pricing model, market portfolio, capital market line and securities, overvalued and undervalued stocks.
- ix. Empirical tests of the CAPM, portfolio performance evaluation methods.
- x. Multifactor models.
- xi. Passive and active strategies
- xii. Technical analysis, indicators.
- xiii. Risk management. Value-at-risk. Expected shortfall. Conditional VaR.

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	90
	Field Work and case studies	30
	Work in teams or autonomously (when is necessary)	
	Autonomous study	30
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	Written examination (100%) including: <ul style="list-style-type: none"> - Theoretical questions - Multiple choice questions - Numerical questions 	

5. Textbooks and Supplementary Material

Main educational material

- Παπαδάμου Στέφανος, Διαχείριση Χαρτοφυλακίου μια Σύγχρονη Προσέγγιση, Gutenberg 2009.
- Ανάλυση Επενδύσεων και Διαχείριση Χαρτοφυλακίου, Βασιλείου, Δ., Ηρειώτης, Ν., 2009, Εκδόσεις Rosili
- Elton, Gruber, Brown και Goetzmann, Modern Portfolio Theory and Investment Analysis 6/e, John Wiley and Sons, Inc.

- Βασιλείου Δημήτριος και Ηρειώτης Νικόλαος, Ανάλυση Επενδύσεων και Διαχείριση Χαρτοφυλακίου, Εκδόσεις Rosili 2009.
- Νούλας Αθανάσιος, Αγορές Χρήματος και Κεφαλαίου, 2006
- Robert A. Haugen, Modern Investment Theory, 4th Edition, Prentice Hall
- Reilly K. Frank, Brown C. Keith, Ανάλυση Επενδύσεων και Διαχείριση Χαρτοφυλακίου, 2018, BROKEN HILL PUBLISHERS LTD.

Supplementary educational material

- International Journal of Portfolio Analysis and Management
- Journal of Banking and Finance
- Journal of Financial Management Analysis

Banking Management

COURSE OUTLINE

1. General Information

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING AND FINANCE		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF68	Semester	5 th
TITLE:	BANKING MANAGEMENT		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	6
Exercises		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific Area		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1080/		

2. Course Description and Learning Objectives

The recent financial crisis led to dramatic changes of the modern financial environment as well as the globalization and the increase of competition had a direct effect on the framework within which banks and financial institutions operate. These developments of the financial system and the financial markets provide new opportunities for growth and positive economic results, whereas at the same time they create new challenges which require the design of new tools to appropriately analyze and face them. The aim of this course is to present the basic principles of financial intermediation, the risks which are related with it, the tools and the regulation framework to manage them. In addition, during the course we present the main definitions and roles of money and the creation of secondary money by the banking system. The demand for and supply of money are analyzed as well as the conventional and unconventional tools of monetary policies giving emphasis to the monetary policy of ECB. The target of the course is to provide the students with the suitable specialized financial and banking knowledge and skills in order to be able to analyse the challenges of the modern globalized banking industry, to manage the financial risks and to understand the legal and regulatory framework within financial institutions operate. Moreover, the purpose of the present course it to provide an integrated knowledge of the structure, organization and the idiosyncrasies of the different types of financial institution. Particular

emphasis will be given to the description and the measurement of the alternative risks that the modern savings institutions face such as the credit and interest risks. The course also provides the major methods applied to manage and hedge against these risks. Finally, substantial part of the course will be devoted on the study and the importance of banking regulation for the efficient operation of financial institutions.

Skills

- Investigation, analysis and data aggregation and information, with the application of the appropriate technology.
- Decision making
- Constructive and critical thinking
- Independent homework
- Work autonomously
- Work in teams

3. Course Outline

Week 1- Introduction

- Introduction
- Module aim and structure
- Structure and types of financial institutions

Week 2- Banking structure

- Banking operations
- Banking transactions and products

Week 3- Balance sheet structure and revenue analysis of financial institutions I

- Analysis of financial statements and performance of financial institutions
- Asset Liability Management

Week 4- Balance sheet structure and revenue analysis of financial institutions II

- Financial ratios

Week 5- Capital adequacy

- Measurement of capital adequacy
- Tier I, Tier II

Week 6- Regulatory Framework I

- Banking regulation
- Basel Accord
- Universal Banking Supervision

Week 7- Regulatory Framework II

- Mechanisms of savings guarantee
- Lender of last resort
- The European System of Central Banks (ESCB) - European Central Bank (ECB)

Week 8- Basel Accord

- Basel I
- Basel II
- Basel III
- Capital adequacy and the Basle regulatory framework
- Challenges and limitations

Week 9- Special types of financial institutions

- Cooperative banks
- Agricultural banks
- Investment banks
- Development banks
- Mortgage banks

Week 10- Risk Management I

- Types of risks and risk management
- Measurement and management of interest risk
- Credit risk

Week 11- Risk Management II

- Market risk and VaR
- Country risk
- Foreign exchange risk
- Operational risk
- Liquidity risk

Week 12- Special Topics in Banking

- Corporate government of banks
- Banking strategy

Week 13- Revision-Presentations

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	With physical presence in class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Specialized exercises and case studies with real data. Support of learning process through the e-class platform	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	39
	Practical exercises that focus on the application of methodologies and analysis of case studies in small student groups	21
	Study and analysis of literature	15
	Individual or group case study.	30
	Independent study	45
	Course total	150

STUDENT ASSESMENT	<p>Final written exam (80%-100%) which includes:</p> <ul style="list-style-type: none"> - Multiple choice questions - Short answer questions - Problems - Theoretical and conceptual questions - Questions of critical thinking - Exercises <p>Students will be given the opportunity to participate (optional) to a coursework with required presentation with a grade weight of 20% of total grade. The coursework will focus on issues relevant to the topics discussed during the course.</p>
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5. Textbooks and Supplementary Material

1. Casu B., Girardone C., Molyneux P., 2017. Εισαγωγή στην Τραπεζική. Εκδόσεις Τζιόλα. (in Greek)
2. Cecchetti S., Schoenholtz K. , 2015. Χρήμα, Τράπεζες και Χρηματοπιστωτικές Αγορές. Broken Hill Publishers. (in Greek)
3. Jorion, P., 2000. Value at Risk: The New Benchmark for Managing Financial Risk. 2nd Edition, McGraw-Hill, New York.
4. Mishkin, S.F., 2019. Τα Οικονομικά των Χρηματαγορών, της Τραπεζικής και των Χρηματοπιστωτικών Αγορών. Εκδόσεις Παρίκου. (in Greek)
5. Resti A., Sironi A., 2007. Risk management and Shareholders' Value in Banking. J. Wiley & Sons.
6. Saunders, A., Cornett, M., 2017. Διοίκηση Χρηματοπιστωτικών Ιδρυμάτων και Διαχείριση Κινδύνων. Broken Hill Publishers (Ελληνική έκδοση). (in Greek)
7. Κοσμίδου Κ., Ζοπουνίδης Κ., 2003. Συστήματα Διαχείρισης Τραπεζικών Κινδύνων: Η περίπτωση του Asset Liability Management. Εκδόσεις Κλειδάριθμος, Αθήνα. (in Greek)
8. Μυλωνάς, Ν., 2005. Αγορές και Προϊόντα Παραγώγων. Ελληνική Ένωση Τραπεζών, Δάρδανος. (in Greek)
9. Σαπουντζόγλου, Γ., Πεντότης, Χ., 2017. Τραπεζική Οικονομική. Εκδόσεις Ε. Μπένου, Αθήνα. (in Greek)

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF26	Semester	6 th
TITLE:	Introduction to Econometrics		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	2	6
	Field Work	1	
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific area		
PREREQUISITE COURSES:	Basic understanding of inferential statistics		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)			

2. Course Description and Learning Objectives

The aim of the course is to understand and study econometric techniques and methods appropriate to the assessment and estimation of economic theories. These techniques and methods include both classical econometric models and specialized analysis models. The course will try to give answers to why a particular model should be used, or which are the assumptions for applying correctly the model.

At the end of the course, the students will be able to specify an econometric model, estimate and evaluate an econometric model.

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Be critical and self-critical
- Advance free, creative and causative thinking
- Make decisions

3. Course Outline

- i. Simple linear regression, deterministic and stochastic relationships
- ii. Properties and assumptions of the linear regression
- iii. Multivariate linear regression, properties and assumptions
- iv. Normality, heteroskedasticity and multicollinearity
- v. Stability of the model
- vi. Regressions with dummy variables
- vii. Variables transformation
- viii. Variables transformation and dummy variables
- ix. Generalized linear models
- x. Probit models
- xi. Logit models

- xii. Tobit models
- xiii. Panel data

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	90
	Field Work and case studies	30
	Work in teams or autonomously (when is necessary)	
	Autonomous study	30
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESMENT	Written examination (100%) including: <ul style="list-style-type: none"> - Theoretical questions - Multiple choice questions - Numerical questions 	

5. Textbooks and Supplementary Material

Main educational material

- Wooldridge, J. (2003) Εισαγωγή στην Οικονομετρία, Τόμος Α' και Β', Εκδόσεις Παπαζήση, Αθήνα
- Βάμβουκας, Γ. (2007). Σύγχρονη Οικονομετρία: Ανάλυση και Εφαρμογές, Αθήνα, Οικονομικό Πανεπιστήμιο Αθηνών.
- Βενέτης, Ι. (2009) Εισαγωγικές διαλέξεις στην Οικονομετρία, Γκιούρδας Εκδοτική, Αθήνα
- Χάλκος, Γ. (2011) Οικονομετρία, Εκδόσεις Gutenberg, Αθήνα
- Χρήστου, Κ.Γ. (2002). Εισαγωγή στην Οικονομετρία. Εκδόσεις Gutenberg, Αθήνα
- Gujarati D. N. (2012). Οικονομετρία Αρχές και εφαρμογές
- Maddala G.S. (1992). Introductory Econometrics, New Jersey, Prentice-Hall.

Supplementary educational material

- Journal of Applied Econometrics
- Journal of Econometrics
- International Review of Financial Analysis]

- International Review of Economics and Finance

COURSE OUTLINE

1. General Information

SCHOOL:	MANAGEMENT		
DEPARTMENT:	ACCOUNTING & FINANCE		
COURSE LEVEL:	<i>Undergraduate</i>		
COURSE CODE:	UAF27	Semester	6 ^o
TITLE:	Tax Accounting I		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	
Labs		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific area		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	No		
COURSE WEB PAGE (URL)	N/A		

2. Course Description and Learning Objectives

Intended learning outcomes of the course

The course of Tax Accounting I is one of the most essential courses in the program. It provides specialized and applied knowledge. The difficulty of this course lies in the fact that taxation often changes in Greece. Another difficulty is that tax legislation that affects both persons and legal entities is lax, bulky, complex and sometimes vague.

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

- Detect and use the right tax legislation for a specific tax problem that concerns both persons and legal entities.
- Calculate the tax burden on specific incomes of the different categories of natural persons and legal entities.
- Combine his / her knowledge of tax laws and correctly completes a tax declaration.
- Calculates real estate taxes.
- Fill out forms of the Value Added Tax forms.
- Choose which accounting books must be filled in for a specific transaction in accordance with the provisions of the Code of Tax Transaction.

Skills

1. Adapt to new situations.

2. Decision making.
3. Autonomous work.
4. Design and project management.
5. Promote free, creative and inductive thinking.

3. Course Outline

Section Title	Section Contents
1. Basic Concepts in Tax Accounting	<ul style="list-style-type: none"> - Explanation of basic definitions in Income Tax. - What is taxed (object of tax) and who is taxed (taxable person). - Permanent Establishment. - Taxable Income – Taxable Year. - Personal Income Tax. - Corporate Income Tax.
2. Income from Salaries, Pensions and Contracts	<ul style="list-style-type: none"> - Determination of income from salaries and pensions. - Benefits in kind. - Tax rate – Calculation of tax. - Income tax reduction (categories). - Withholding income tax on income from salaries. - Withholding of Special Solidarity Contribution. - Example of payroll clearance – Accounting entries.
3. Profits from business activity	<ul style="list-style-type: none"> - Determination of Profits from Business Activity. - Determination of Profits from Agricultural Activity. - Deductible Expenses. - Tax Rates of profits from business activity. - Accounting and Tax Base of Income and Expenses.
4. Income from Capital (1)	<ul style="list-style-type: none"> - Income from capital. - Tax Rate on income from capital. - Dividend income. - Interest Income. - Income from Rights. - Examples of calculation of taxes on income from capital.

5. Income from Capital (2) and Capital gains	<ul style="list-style-type: none"> - Income from real estate. - Special cases of income from real estate. - Practical Examples. - Income from capital gains. - Goodwill for the transfer of immovable property. - Goodwill for the transfer of securities. - Practical Examples.
6. Corporate Income Tax	<ul style="list-style-type: none"> - Subject matter – Taxable amount of tax. - Exempt Legal Entities. - Taxable income of Legal Entities. - Withholding taxes at source. - Tax calculation and advance tax. - Submission of Return and Tax Return. - Accounting entries – Practical Exercises.
7. Deductible and non-deductible expenses	<ul style="list-style-type: none"> - General Principles of Tax Deduction of Expenses. - Conditions for tax-recognized business expenses. - Special categories of expenditure with an increase in the tax benefit. - Business expenses that are not recognized fiscally. - Fiscal Solidarity of the uses.
8. Depreciation – Provisions / Impairment Loss – Interest on Debts	<ul style="list-style-type: none"> - Determination of purchase price. - Tax depreciation rates. - Repair/maintenance costs – Construction of a property on a third-party plot. - Financial Leasing. - Provisions for risks and expenses. - Impairment damage. - Bad Debts. -Recovery of forecast – deletion of claim. - Tax deduction of the expenditure on debit interest.
9. Value Added Tax (1)	<ul style="list-style-type: none"> - Object of tax – Taxable persons.

	<ul style="list-style-type: none"> - Import – Intra-Community Acquisition. - Place – Time of Genesis of the Tax Liability. - Taxable value - Value Added Tax Rates.
10. Value Added Tax (2)	<ul style="list-style-type: none"> - Exemptions – deductions – vat refund. - Determination – Settlement of deductible tax. - Tax Warehouses. - Liable to PAY VAT. - Special VAT schemes. -VAT accounting.
11. Property tax	<ul style="list-style-type: none"> - Object – Subject of the Unified Real Estate Property Tax (ENFIA). - Exemptions from ENFIA. - Calculation of Principal and Supplementary Tax. - Discounts – Suspension – Payment of ENFIA.
12. Code of Tax Procedure	<ul style="list-style-type: none"> - Basic Definitions. - Tax representative. - Preservation of information. - Tax Return. - Tax evasion violations. - Crimes of Tax Evasion.
13. Iterative Module	<ul style="list-style-type: none"> - Repetition of matter. - Presentation of group projects.

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	PowerPoint presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	Activities	Semester workload
	Lectures	60

	Fieldwork and case studies	40
	Self-solving exercises	20
	Autonomous study	30
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	<p>Final written examination (70-100%): Questions on terminology, theories and case studies (based on the material discussed in class).</p> <p>Project (0-15%): PowerPoint presentation and script on a topic approved by the instructor, related to tax accounting.</p> <p>Midterm exam (0-15%).</p>	

5. Textbooks and Supplementary Material

Textbooks:

1. Chevas D. (2017), Taxation Issues, 6th edition, Athens: E. Benou Publications.
2. Gkinoglou D. (2017), Tax Accounting Volume B, 2nd edition, Cyprus: Broken Hill Publishers LTD.
3. Kavalakis G. (2013), Coding of income tax for natural and legal persons: Codification of transformation laws of enterprises. Athens: Arnaouti Publications.
4. Tsiatouras F. (2013) Taxation of Income of Persons and Legal Entities: Code of Tax Transaction Representation (KFAS). 3rd edition, Athens: Fotis Tsiosouras Publications.

Scientific Journals:

1. Advances in Taxation.
2. Journal of Taxation.
3. National Tax Journal.
4. International Journal of Tax and Public Finance.
1. International Tax Journal.

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF28	Semester	6 th
TITLE:	MONEY AND CAPITAL MARKETS		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	3	6
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1636/		

2. Course Description and Learning Objectives

The aim of this course is to provide a comprehensive knowledge of the structure, organization and functioning of the money and capital markets and various financial products . The course begins with an overview of the global financial system and its fundamental functions. Next, we describe the money market with its main products and discuss their properties. Particular emphasis will be placed to theoretical methods of valuation of stocks and bonds and to the capital asset pricing model (CAPM) which describes the relationship between return and risk of securities. The course also describes the Efficient Market Hypothesis and its importance to the financial markets. Finally , an important part of the course refers to the structure and operation of the Athens Stock Exchange

After successfully attending that course, students will be able to:

- Understand the usefulness of the financial system and of the different types of financing within the system.
- Understand the characteristics and relationships between money and capital markets, their products and their operating mechanisms.
- Describe the fundamental differences between money markets and capital markets
- Recognize the key differences between stocks and bonds and how their economic value is determined.
- Comprehend the importance of the Efficient Market Hypothesis for the functioning of the markets

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Work autonomously
- Work in teams

3. Course Outline

- 1.The Financial System and its Functions
- 2.Types and Organization of Financial Markets
- 3.Rates, Time Value of Money
- 4.Money Market: An Introduction and its functions
- 5.The Economics of Money Market
6. Bond Market: An Introduction
7. The Economics of Bond Markets
- 8.Risk and the Term Structure of Interest Rates
9. Stock Markets and Capital Market Theory
10. The Efficient Market Hypothesis (EMH)
- 11.Financial Markets and Behavioral Finance
12. Athens Stock Exchange
13. Revision

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	39
	Practical exercises that focus on the application of methodologies and analysis of case studies in small student groups	40
	Individual or group case study.	30
	Independent study	41
	Course total	150
STUDENT ASSESSMENT	Written examination (100%) including: <ul style="list-style-type: none"> - Theoretical questions - Multiple choice questions - Numerical questions 	

5. Textbooks and Supplementary Material

Main educational material

- Bodie, Z., Kane, A., Marcus, A.J., 2014, Essentials of Investments, Utopia Publishing.
- Cecchetti S., Schoenholtz K. , 2015. Money, Banking and Financial Markets. Broken Hill Publishers.
- Provopoulos, G., Gortsos, X., Editors, 2004, The New European Financial System, Sakkoulas Publications
- Spyrou, S., 2013, Money and Capital Markets, Athens, G. Benos Publications

- Thomadakis, S., Xanthakis, E., 2011, Money and Capital Markets, Hellenic Bank Association, Stamoulis Publications, 2nd Edition
- Tzavalis, E., Editor, 2010, Studies for the Greek Financial System, Athens University of Economics and Business.

Supplementary educational material

- Bailey, R.E., 2005, The Economics of Financial Markets, Cambridge University Press
- Bodie, Z., Kane, A., Marcus, A.J., 2012, Essentials of Investments, McGraw-Hill/Irwin; 9th edition
- Rose, P.S., Marquis, M.H., 2007, Money and Capital Markets, McGraw-Hill College; 10th edition
- Sharpe, W.F., Alexander, G.J. Bailey J.V., 1999, Investments, Prentice Hall, Inc

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	Undergraduate		
COURSE CODE:	UAF32	Semester	7 th
TITLE:	INTERNATIONAL FINANCIAL MANAGEMENT		
	COURSE SCHEDULE	TEACHING HOURS (WEEKLY)	ECTS CREDITS
	Lectures	3	6
	TOTAL:	3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Background		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1576/		

2. Course Description and Learning Objectives

This course examines the key issues of the international financial system, focusing on recent developments incorporating theoretical, empirical, political and institutional dimensions of objects being analyzed. The course aims to bring students into contact with the international financial environment.

After successfully attending that course, students will be able to:

- Understand the global financial system and how international money and capital markets operate
- Familiarize themselves with the basic operating parameters of multinational companies and in particular short- and long-term financing tools.
- Understand and analyze how currency markets and exchange rates operate through four different perspectives: theory, politics, global risk and international investors.
- Understand the monetary union (EMU etc.) and international financial institutions (IMF , World Bank , etc.)
- Understand and analyze country risk

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary technologies
- Adapting in new situations
- Decision making
- Working in international environment

3. Course Outline

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- 1.The Globalized corporate landscape
- 2.The Foreign Exchange Market: An introduction
- 3.The Economics of the Foreign Exchange Market
- 4.International Parity Conditions
5. International Parity Conditions Continued
6. Country Risk
7. Managing Foreign Exchange Risk
8. Managing Foreign Exchange Risk Continued
9. Long-term and short term financing of multinationals
10. International Financial Markets
11. Foreign Direct Investing
12. International Capital Budgeting
13. Revision

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	39
	Field Work and case studies	45
	Work in teams or autonomously (when is necessary)	30
	Independent study	36
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	I. Written examination (100%) including: <ul style="list-style-type: none"> - Multiple choice questions - Questions that require critical thinking and practical 	

	application of theoretical knowledge.
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5. Textbooks and Supplementary Material

Main educational material

- Brigham E.F. & M.C. Ehrhardt, 2011, 'Financial Management: Theory and Practice', Southwestern Publications.
- Krugman, P., Obstfeld M., 2011, Διεθνής οικονομική - Νέα αναθεωρημένη έκδοση, Θεωρία και πολιτική, Μετάφραση: ΛΑΝΤΟΥΡΗΣ ΓΙΑΝΝΗΣ, Εκδόσεις Κριτική
- Madura, J., 2012, International Financial Management, South-Western, Edition: 11th
- Shapiro, A., Moles, F., 2018, International Financial Management, Broken Hill Publishers

COURSE LINKS INTERNET

- <http://people.stern.nyu.edu/igiddy/ifmx.htm>
- <http://www.siena.edu/pages/5610.asp>

Journals

- **Journal of Multinational Financial Management**
- **International Finance (Wiley online library)**
- **Global Business and Economic Review, inderscience**
- **Global Finance Journal, Elsevier**

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	<i>Undergraduate</i>		
COURSE CODE:	UAF33	Semester	7 th
TITLE:	Corporate Treasury Management		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	6
Field Work		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific area-Skills Development		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1049/		

2. Course Description and Learning Objectives

The aim of the course is to:

- help students to understand the multiple duties of corporate treasurer
- provide students with the necessary specialized knowledge and abilities in regard to the financial operation of a firm
- help students to evaluate properly the financing needs of a company, and the available sources of capital (and the accompanied cost) in order to make the best decision for the firm
- help students to make the best decisions concerning the optimal capital structure
- to help students to manage successfully the financial risks that a modern company confront
- to provide students with the necessary knowledge in order to evaluate firm's financial strategy, and to decide upon financial strategy, valuation, etc.

After successfully attending that course, students will be able to:

- Intervene using the proper financial strategy to firm's financial measures, in order to affect its cost of capital, leverage and valuation
- Interpret the financial structure of a firm, the financial decisions and the relevant corporate strategy
- Analyze the financial measures of firm and make proper decisions concerning strategic planning
- Evaluate firm performance relative to itself, to the competition and to the overall economy
- Establish the necessary methodological tools of financial analysis, in order to maximize the performance of the firm

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary
- Advance free, creative and causative thinking
- Adapt to new situations

- Work in teams
- Make decisions

3. Course Outline

- I. The role of Corporate Treasurer
- II. Corporate Risk and Hedging techniques
- III. Sources of corporate finance and cost
- IV. Corporate capital Structure
- V. Weighted Average Cost of Capital (WACC)
- VI. Liquidity Management
- VII. ITs in Treasury Management

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	Power point presentations and self-assessment test in the Blackboard. Student contact electronically and face-to-face in weekly office hours The educational process is also supported by the use of the electronic platform e-class (course web page)	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	50
	Practical exercises that focus on the application of methodologies and analysis of case studies in small student groups	40
	Individual or group case study.	20
	Independent study	40
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESSMENT	Written examination (70%-100%) including: <ul style="list-style-type: none"> - Theoretical questions - Questions that require critical thinking - Numerical questions - Questions that require drawing graphs - Economic decision-making questions II. Writing Assignment (optional) (0-30%), in relative subject	

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5. Textbooks and Supplementary Material

Books

- Makris I. (2012), Treasury Management, An Introductory Approach, 4th edition, Academic notes, TEI of Peloponnese (in Greek)
- Damodaran A., (2013), Applied Corporate Finance, Broken Hill Publishers Ltd (in Greek)
- Arsenos P, and Kaldis P., (2009), Applied Corporate Finance, Patakis Publ. (in Greek)
- Vasileiou D. and Hriotis N., (2008), Financial Management, Theory and Practice, Rosili publ. (in Greek)
- Ogilvie, J., (1999), Treasury Management, Kogan Page Limited, London (in English)
- Cooper, R., (2004), Corporate Treasury and Cash Management, Palgrave, Macmillan, New York (in English)
- Steven M. Bragg (2010), Treasury Management: The Practitioner's Guide, Wiley corporate F&A (in English)
- Alman-Ward, M., and Sagner, J., (2003), Essentials of managing corporate cash, Wiley, Canada (in English)
- Apostolopoulos I., (2007), Specialised issues of financial management, Stamoulis publ. (in Greek)

webpages

- Global Treasury: <http://www.gtnews.com/>
- ACT: <http://www.treasurers.org/>
- Venture Capital: <http://www.evca.eu>
- Business Angels: <http://www/eban.org>

Journals

- Journal of Banking and Finance
Global Business and Economic Review

SCHOOL	Management		
DEPARTMENT	Accounting and Finance		
LEVEL OF COURSE	Advanced		
COURSE CODE	UAF69	SEMESTER	5
COURSE TITLE	Models and Data Analysis in Finance		
INDEPENDENT TEACHING ACTIVITIES		Weekly Teaching Hours	ECTS
		3	6
TOTAL		3	6
TYPE OF COURSE UNIT	Bachelor Degree		
PREREQUISITES	Core classes finance are a prerequisite.		
LANGUAGE OF LECTURES and EXAMINATION	Greek & English		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	Yes		
URL			

2. Learning outcomes

Learning outcomes
<p>This is a “hands-on” course, with extensive use of computers and spreadsheets. Its general objective is to develop spreadsheet and management skills for creating computer-based models for analyzing a variety of decision problems facing today’s financial managers and professionals.</p> <p>You will learn how to create computer-based models to prepare, analyze, and use financial statements; to conduct financial ratio analysis; to calculate financial and operating leverages; to prepare cash budgets; to create sinking funds and evaluate loan and mortgage repayment schedules; to determine the cost of capital; to evaluate net present values, rates of return, and break-even points for various types of capital investments; to analyze investment payoffs and risks; to evaluate stocks and bonds; to manage stock and bond portfolios; and to evaluate put and call stock options.</p> <p>You will learn how to use a variety of spreadsheet tools and techniques, such as a number of financial and statistical command functions, what-if scenarios, one- and two-way input tables, optimization, Monte Carlo simulation, and regression analysis. You will learn how to use logical IF statements, to custom format cells, and to conditionally format cells so as to highlight areas where management attention is needed.</p> <p>You will learn how to link the cells in spreadsheets, how to link separate spreadsheets to one another, and how to paste or embed spreadsheets in Word documents, with or without linkages between the spreadsheet and Word document.</p> <p>In addition to teaching how to use spreadsheets to calculate correct answers, the course</p>

emphasizes the preparation of spreadsheets in formats that can be easily understood. It shows how to create various types of charts that communicate results clearly and make convincing management presentations.

General skills

Core classes on accounting, statistics, and finance are a prerequisite.
Working knowledge of EXCEL is also important.

3. COURSE CONTENT

Week 1. Models, Theories and the Financial Executive
Week 2. The Graphical Construction of the Models
Week 3. The Mathematical Construction of the Models
Week 4. Analysis of Financial Statements
Week 5. Simple Linear Regression
Week 6. Multiple Linear Regression
Week 7. Forecasting Annual Revenues
Week 8. Forecasting Seasonal Revenues
Week 9. The Time Value of Money
Week 10. Cash Budgeting
Week 11. Profit, Break Even, and Leverage
Week 12. Capital Budgeting: Risk Analysis with Scenarios
Week 13. Capital Budgeting: Risk Analysis with Monte Carlo Simulation

4. TEACHING and LEARNING METHODS - ASSESSMENT

TEACHING METHODS	Lectures, Classroom discussion, Collaboration, Classroom Action Research.	
USE OF INFORMATION TECHNOLOGIES AND COMMUNICATION	Excel and Online Data Bases	
LECTURE STRUCTURE	Activity	Semester Teaching Load
	Lecture	33h
	Class exercises and application	6h
	Individual or group case study	42h
	Independent Study	20h
	Course Total	101h
EVALUATION OF STUDENTS' PERFORMANCE		

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5. RECOMMENDED READING

Beninga, S. (2014). *Financial Modeling*. The MIT Press.

Tjia, J. S. (2009). *Building financial models*. McGraw-Hill.

Pignataro, P. (2013). *Financial modeling and valuation: a practical guide to investment banking and private equity* (Vol. 876). John Wiley & Sons.

Alexander, J. *Financial planning & analysis and performance management*. John Wiley & Sons.

Pignataro, P. (2013). *Financial modeling and valuation: a practical guide to investment banking and private equity* (Vol. 876). John Wiley & Sons.

COURSE OUTLINE

1. OVERVIEW

SCHOOL	MANAGEMENT		
DEPARTMENT	ACCOUNTING AND FINANCE		
COURSE LEVEL	<i>Undergraduate</i>		
COURSE CODE	UAF34	SEMESTER	8o
TITLE	International Trade and Investment Law		
TEACHING METHODS	TEACHING HOURS (WEEKLY)	ECTS CREDITS	
	Lectures	2	
	Field Work	1	
	Total	3	6
COURSE TYPE	Skills Development		
PREREQUISITE COURSES	None		
TEACHING LANGUAGE	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	YES (IN ENGLISH)		
ΗΛΕΚΤΡΟΝΙΚΗ ΣΕΛΙΔΑ ΜΑΘΗΜΑΤΟΣ (URL)	https://eclass.uop.gr/courses/2589/		

2. LEARNING OBJECTIVES

<p>The course aims to provide students with the necessary expertise to deepen to the study and analysis of the globalized economy and the legal framework governing international economic relations and in particular international trade in goods and services, international monetary and financial relations.</p>

The reality of the globalized economy makes it necessary for students to be able to evaluate and interpret its basic principles and institutions, since companies do not carry out their activities only within the national borders of a state, but increasingly extend them to more countries.

Once the course is successfully completed, the students :

- can combine and exploit the knowledge of the legal and institutional framework of international economic relations, both in the field of their professional life (career) and personal fulfillment.
- Will be able to evaluate and choose manners to resolve effectively problems related to the legal regime governing the company international activities.
- Will be able to interpret and apply reliably the rules established by the international economic agreements governing international trade of goods and services, especially in the area of financial (banking) services
- Analyzes and evaluates the international investment and resolve interpretation problems related to their protection under the legal regime applicable to them and provided for by international agreements.

SKILLS

1. Make decisions .
2. Adapt to new situations
3. Appreciate diversity and multiculturality.
4. Demonstrate social, professional and ethical responsibility and sensitivity on gender issues.
5. Advance free, creative and causative thinking.
6. Work in an international context

3. COURSE TOPICS

The course includes the following topics

1. Definition of International Economic Relations Law. Specificities and Sources of International Economic Relations Law.
2. Economic Globalization.

3. International Economic Community: actors and specificities. The states, the International Economic Organizations, the Non Governmental Organizations, the Transnational Firms.
4. Notion and fundamental principles of liberal international economic order
5. International Trade Law: the GATT 1947. The Uruguay Round (1986-1994). The creation, the mission, the competences, the structure and function of World Trade Organization (WTO).
6. Fundamental principles of WTO multilateral trading system: the most favored nation treatment (MFNT), the national treatment.
7. The structure of WTO legal system: the multilateral agreements for the international trade of goods and services.
8. The General Agreement for Trade in Services (GATS).
9. The Trade Related Intellectual Property Rights Agreement (TRIPs).
The WTO trade disputes settlement system.
The WTO Trade Policy Review Mechanism.
10. International Monetary System. The role and structure of International Monetary Fund (IMF).
11. The International Investments Law: protection and promotion of foreign investment.
12. EU Economic Agreements – Free Trade Agreements (FTA's)
13. EU Investment Protection Agreements (IPA's)

4. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHODS.	In class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	<p>Power point presentations and self-assessment test in the Blackboard. Student contact electronically.</p> <p>Support Learning process through electronic e-class platform</p> <p>Use platform e-class, email communication with students.</p>	
COURSE TEACHING ORGANIZATION	Activities	Semester Workload
	Lectures assisted by presentations in electronic form	39

	Work preparation	45
	Self Study	41
	Study and analysis of Bibliography	25
	Course total	150
STUDENTS ASSESMENT	<p>I. Written final examination (80%) comprising:</p> <ul style="list-style-type: none"> - short development Questions - Critical Thinking Issues - Multiple choice test <p>II. Work (20%), in topics related to the scientific subject of the course.</p>	

5. BIBLIOGRAPHY SUGGESTED

- Μπρεδήμας Αντ. και Γουργουρίνης Αναστ., Δίκαιο του Παγκοσμίου Οργανισμού Εμπορίου, Νομική Βιβλιοθήκη, 2^η έκδοση, 2018.
- Στεφάνου Κ., Γκόρτσος Χ., Διεθνές Οικονομικό Δίκαιο, Νομική Βιβλιοθήκη, 2006.
- Σπηλιόπουλος Ο., Οι διεθνείς συμφωνίες της Ευρωπαϊκής Ένωσης και οι εξωτερικές οικονομικές σχέσεις της, εκδ. Σάκκουλας, 2013.
- Σπηλιόπουλος Ο., Διεθνείς Οικονομικοί Οργανισμοί, εκδ. Διόνικος, 2004.
- Carreau D., Juillard P., Droit International Economique, Dalloz, 2005.
- Γκλαβίνης Π., Διεθνές Οικονομικό Δίκαιο, εκδ. Σάκκουλας, 2009.
- Κουτογλίδου Αλεξάνδρα, Δίκαιο Ξένων Επενδύσεων, εκδ. Σάκκουλας, 2011.
- Μπρεδήμας Αντ., Διεθνές Οικονομικό Δίκαιο τ. Β, εκδ. Αντ. Ν. Σάκκουλα, 1996.
- Νάσκου-Περράκη Παρούλα, Το Δίκαιο των Διεθνών Οργανισμών. Η θεσμική διάσταση, πέμπτη έκδοση, εκδ. Ν. Αντ. Σάκκουλα και Σία ΟΕ, 2011.

Related Scientific Journals:

1.Ελληνική Επιθεώρηση Ευρωπαϊκού Δικαίου (ΕΕΕυρΔ)

2. European Foreign Affairs Review (EFAR)

3. World Trade Journal (WTJ)

4. Legal Issues of Economic Integration (LIEI)

5. World Competition

6. Global Trade and Customs Journal (GTCJ)

Ιστοσελίδες

www.wto.org (Παγκόσμιος Οργανισμός Εμπορίου)

www.imf.org (Διεθνές Νομισματικό Ταμείο)

COURSE OUTLINE

1. General Information

SCHOOL:	Management		
DEPARTMENT:	Accounting and Finance		
COURSE LEVEL:	<i>Undergraduate</i>		
COURSE CODE:	UAF70	Semester	H (8 th)
TITLE:	FINANCIAL BUSINESS PLANNING		
COURSE SCHEDULE		TEACHING HOURS (WEEKLY)	ECTS CREDITS
Lectures		2	
Field Work		1	
TOTAL:		3	6
COURSE TYPE: (Background knowledge, General Knowledge, Scientific Area, Skills Development)	Scientific area-Skills Development		
PREREQUISITE COURSES:	None		
TEACHING LANGUAGE:	Greek		
THE COURSE IS OFFERED TO ERASMUS STUDENTS:	Yes (in English)		
COURSE WEB PAGE (URL)	https://eclass.uop.gr/courses/1789/		

2. Course Description and Learning Objectives

The aim of the course is to:

- help students to understand the importance of financial Planning
- provide students with the necessary specialized knowledge and abilities to develop, organize, and operate a business plan
- help students to develop a viable financial planning, using all the necessary economic tools and the proper evaluation techniques.
- help students to locate, and approach the sources of capital and to make the best decisions concerning the optimal capital structure of their financing
- help students to prepare a complete presentation of their work, including all the necessary details needed from a potential financier.
- work like a team, allocating duties in their –virtual companies-and promote cooperative behavior.

After successfully attending that course, students will acquire:

- specialized knowledge of financial planning.
- The necessary knowledge and theoretical and empirical tools in order to develop their own business plan and financial planning.
- The necessary knowledge in order to evaluate a project's viability and to develop different scenarios in order to be better prepared in any case.

Skills

- Retrieve, analyse and synthesise data and information, with the use of necessary
- Advance free, creative and causative thinking
- Adapt to new situations
- Work in teams

- Make decisions

3. Course Outline

- I. Entrepreneurship
- II. Entrepreneurial Projects
- III. Sources of corporate financing
- IV. Funding Structure
- V. Financial Feasibility Study
- VI. Presentation of selected case studies

4. Teaching and Learning Methods - Assessment

TEACHING METHODS	In class face-to-face	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES	<p>Power point presentations and self-assessment test in the Blackboard.</p> <p>Student contact electronically and face-to-face in weekly office hours</p> <p>The educational process is also supported by the use of the electronic platform e-class (course web page)</p>	
COURSE ORGANIZATION	<i>Activities</i>	<i>Semester workload</i>
	Lectures	40
	Field Work and case studies	50
	Work in teams or autonomously (when is necessary)	60
	Total contact hours and training (25 hours of personal work for each credit)	150
STUDENT ASSESMENT	<p>Written examination (50%) including:</p> <ul style="list-style-type: none"> - Theoretical questions - Questions that require critical thinking - Numerical questions - Questions that require drawing graphs - Economic decision-making questions <p>II. Writing Assignment (50%), Development of a complete Business Plan, including Analytical Financial Planning</p>	

5. Textbooks and Supplementary Material

Books (in Greek)

- Titman, Sheridan, Keown, Arthur J., Martin, John D., Χρηματοοικονομική Διαχείριση, Αρχές και Εφαρμογές, Εκδ. Παπαζήση 2015
- Νικολαΐδης Μ, Εγχειρίδιο Εκπόνησης Οικονομοτεχνικών Μελετών, εκδ. Δίσιγμα
- Καρβούνης, Σ. (2006), Μεθοδολογία, Τεχνικές και Θεωρία για Οικονομοτεχνικές Μελέτες, Εκδόσεις Σταμούλη, Αθήνα.
- Αναστασίου Χ. Θεόδωρος (2005), Οικονομοτεχνικές Μελέτες, Εκδόσεις Έλλην.
- Καρβούνης Σωτήρης και Γεωργακελλος Δημήτριος, (2010), Οδηγίες, Προβλήματα, Υποδείγματα για Οικονομοτεχνικές Μελέτες, Εκδόσεις Σταμούλη
- Τσώλας Γιάννης (2009), Εκπόνηση Οικονομοτεχνικών Μελετών, εκδόσεις Πατάκη Σ.
- Μηλιώτη Ειρήνη (2005), Οικονομοτεχνικές Μελέτες, εκδόσεις Σύγχρονη Εκδοτική
- Stutely, R.,(2003), Το ιδανικό Επιχειρηματικό Σχέδιο, εκδ. Παπασωτηρίου
- Stutely, R.,(2004), Διευθύνοντας με αριθμούς, εκδ. Παπασωτηρίου