



**UNIVERSITY OF PELOPONNESE  
SCHOOL OF ADMINISTRATION  
DEPARTMENT OF ACCOUNTING AND FINANCE**

**GUIDE OF UNDERGRADUATE STUDIES  
ACADEMIC YEAR 2022-23**

**Kalamata 2022**

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## **Greeting from the President of the Department**

Dear freshmen

First, we would like to congratulate you for your admission to the Department of Accounting and Finance of the School of Management of the University of Peloponnese.

Your entry into the University marks substantial and important changes for your present and future. However, in this new reality you will not be alone, you will have as supporters the Teaching-Research Staff, who – together with the Administrative-Technical staff of the Department – will make every effort for your smooth integration into the University and the Department of Accounting and Finance. You, for your part, should focus on the challenges, but also on the opportunities offered by your new educational environment. Your active participation in the courses, tutorials, and workshops as well as in the events of the Department, the School and the University will be an important part of your student life. The years that your studies in the Department of Accounting and Finance will last will be creative and productive to broaden the educational and professional horizons that lie ahead of you.

Knowledge, by definition, is self-worth, and the knowledge offered to you is not focused solely on the disciplines that are cured by the individual scientific fields but is governed by a broad and – as far as possible – holistic conception. The Department of Accounting and Finance, through the organization of lectures, discussions, workshops, symposia and conferences, aims to create all those conditions that contribute to your familiarization with modern issues, which concern the sciences of Accounting, Auditing and Finance, while aiming to offer you elements of an overall education.

The Study Guide, which can be found on the Department's website, includes the new curriculum as well as other useful information for you. We believe that the undergraduate program of study of the Department of Accounting and Finance meets the requirements of our time and covers the needs of creating a sufficient background of knowledge in Accounting, Auditing and Financial Science in interaction and osmosis with Economics, Marketing-Management, Informatics, Quantitative Methods, and Legal Science. It also includes elective courses to be flexible enough at the same time. In addition, the Study Guide presents the detailed description of the courses and the human resources of the Department of Accounting and Finance.

It is also worth emphasizing the operation of the Postgraduate Programs of the Department, and more specifically of: (a) the Postgraduate Program in Accounting and Finance, (b) postgraduate program in Management and Financial Planning for Public and Private Sector Executives (e-MBA).

**President,**  
**the members of Teaching and Research Staff and the**  
**Administrative and Technical Staff of the**  
**Department of Accounting and Finance**

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## **PART ONE**

### **INFORMATION ABOUT THE FOUNDATION**

#### **Name and Contact Details**

University of Peloponnese, Rectorate of the University of Peloponnese

Erythrou Stavrou 28 & Karyotaki, 22131, Tripoli

Website: [www.uop.gr](http://www.uop.gr)

#### **Rectorate Authorities**

The Rectorate Authorities of the University consist of the Rector and the Vice-Rectors as follows:

##### **Rector**

Professor Athanasios Katsis

##### **Deputy Rectors:**

- **Vice-Rector for "Administrative Affairs" issues**

Professor Georgios Andriomenos

- **Vice Rector for "Finance, Planning and Development"**

Professor Georgios Lepouras

- **Vice Rector for "Academic Affairs and Student Welfare"**

Associate Professor Asterios Tsiaras

- **Vice Rector for "Research and Lifelong Learning"**

Professor Sofia Zyga

#### **General Description and Mission of the Foundation**

The University of Peloponnese was founded to support the social, intellectual, cultural and economic development of the country. It is a modern, regional, multidisciplinary institution; the University is based in Tripoli and is developed at school level in the six capitals of the Prefectures of the Peloponnese. Its headquarters are located in the city of Tripoli, but it is developed in total in six (6) cities (Tripoli, Corinth, Nafplio, Sparta, Kalamata, Patras). It consists of nine (9) Faculties and twenty-five (25) Departments and offers postgraduate and doctoral studies.

Emblem of the University of Peloponnese is Pelops on a chariot.

In its international relations, the name of the University of Peloponnese is attributed as "University of Peloponnese" (UoP).

The University of Peloponnese summarizes its mission in the triptych: Education - Research - Services to Society. He transforms this mission into action, so that the three roles are in a constant relationship of interaction. In order to fulfill its mission, it relies

on the foundation's human resources, staff and students. The main responsibility for its course is assumed by the Foundation's staff, academic, administrative and technical, aspiring to be a source of inspiration for its students to become participants and co-responsible in the path to tomorrow.

The aim of the University is to transmit knowledge through teaching, to cultivate the arts, to seek scientific truth, to develop critical thinking and to ensure the free movement of ideas, participation and responsibility. Also, to contribute to the formation of responsible people – citizens with scientific, social and political consciousness and to provide them with the necessary skills that will ensure their excellent training for scientific and professional careers. The University of Peloponnese puts the student at the forefront and with the support of his university teachers and develops a stable relationship with them.

The University's goal is also to create new knowledge through the promotion of scientific research. The University has extensive research activity, distinguished researchers, great participation in European projects and international collaborations. The university's research activity is supported by the human resources (faculty members, postdoctoral researchers, PhD candidates, etc.) and is supported by the appropriate material and technical infrastructure (laboratories, computers, etc.).

The University of Peloponnese combines characteristics of regional, Greek and European - international university. It is the only institution of higher education in the Region of Peloponnese with a presence in 5 cities (and one in the Region of Western Greece), constituting a component of the higher education system of the country. At the same time, it responds to the challenges of the times in the context of the European Higher Education Area, but also of the modern international university environment. It highlights internationalization policies as its priority and consistently builds an international profile, with the development of a wide network of partnerships at all levels.

The University of Peloponnese has quality as its primary purpose and as a prerequisite for its development and activities at every level. Control procedures are in place that guarantee the provision of work and the production of high-quality scientific research, while at the same time the distinction of its research potential in all fields of scientific knowledge is encouraged.

The University of Peloponnese actively contributes to addressing the social, cultural and developmental needs of the country and is an essential lever for the development of the Region of Peloponnese by disseminating scientific knowledge to society. It demonstrates a high sense of social responsibility aiming at the trust of the society and the productive and developmental forces of the country. In order to achieve its objectives, the University develops long-term strategic plans, which include realistic planning and are implemented through short-term operational programs.

### **Establishment-Formation of Schools**

The University of Peloponnese was founded by Presidential Decree 13/2000. Its operation was inaugurated on September 20, 2002. Following the implementation of Law 4610/2019, the **University of Peloponnese** has nine (9) Schools and twenty-two (22) Departments:

#### **A. School of Economics and Technology**

Department of Economics (Tripoli)

Department of Informatics and Telecommunications (Tripoli)

Department of Management Science and Technology (Tripoli)

Department of Digital Systems (Sparta)

**B. School of Humanities and Cultural Studies**

Department of History, Archaeology and Management of Cultural Goods (Kalamata)

Department of Philology (Kalamata)

**C. School of Social and Political Sciences**

Department of Social and Educational Policy (Corinth)

Department of Political Science and International Relations (Corinth)

**D. School of Fine Arts**

Department of Theatre Studies (Nafplio)

Department of Performing and Digital Arts (Nafplio)

**E. School of Human Movement and Quality of Life Sciences, based in Sparta.**

Department of Sports Organization and Management (Sparta)

**F. School of Health Sciences**

Department of Nursing (Tripoli)

Speech Therapy Department (Kalamata)

Department of Nutrition and Dietetics Science (Kalamata)

Department of Physiotherapy (Sparta)

**G. School of Agriculture and Food**

Department of Agriculture (Kalamata)

Department of Food Science and Technology (Kalamata)

**H. School of Management**

Department of Accounting and Finance (Kalamata)

Department of Business and Organization Management (Kalamata)

**I. School of Engineering**

Department of Electrical and Computer Engineering (Patra)

Department of Mechanical Engineering (Patras)

Department of Civil Engineering (Patras)

**Admission / Registration Procedures**

Admission to the Department is through the Panhellenic Examinations. The registration of the successful candidates of the Panhellenic Examinations in the Schools and Departments of Tertiary Education and, by extension, in the University of Peloponnese takes place every September, through the system of

compulsory electronic registration, in accordance with the instructions of the Ministry of Education and Religious Affairs.

**ECTS Coordinator Foundation**

The Coordinator of the European Credit Accumulation and Transfer System (ECTS) of the institution is the respective President of the Quality Assurance Unit (MODIP), who ensures the compliance of the institution with the principles and rules of ECTS, supervises their compliance and implementation and is responsible for the full recognition and transfer of credits.



## **PART TWO**

### **INFORMATION ABOUT THE STUDY GUIDE**

#### **Information about the Department: establishment, renaming and transformation**

The Department of Accounting and Finance (original name at the time of its establishment - Department of Auditing and Insurance Operations - ELASE) was founded by presidential decree 200/1999 (179 A') and began operating during the academic year 1999 - 2000, as part of the School of Management and Economics of the TEI of Peloponnese (TEI of Kalamata at the time), along with the existing departments of Health and Welfare Unit Management and Administration of Local Government Units. The aim of the department was the creation of specialized executives in the fields of management and management of Financial, Insurance and Auditing services.

The curriculum that was formed with the establishment of the department, was adapted to the data and requirements of the time, with emphasis not only on theory but also on the application of theoretical knowledge acquired, providing students with the necessary skills for their professional career in the private or public sector. More specifically, the curriculum of the department included the following courses.

After the renaming of the department to "Finance and Auditing" in 2003, the competent bodies of the department, considering the need for its transformation in accordance with the dictates of the constantly changing market, began in 2012, a series of corrective actions in relation to the offered courses of the curriculum. An effort was made so that these changes do not affect the proper functioning of the department and are clear and unambiguous, so as not to confuse the students. Therefore, as part of the effort to modernize the department, it was decided to have two cycles of changes, in order to achieve a smooth transition for the students. The first cycle came into force from the academic year 2012-2013 aimed to intervene in some distortions that had been created in the department's curriculum, with the existence, for example, of a fairly significant number of insurance courses, without these being accompanied by the existence of a relevant subject (after the renaming of the department from ELASE to HRIME). The second round of changes was implemented in the academic year 2013-2014, in order to respond to the renaming of the department from "Finance and Auditing" to "Accounting and Finance" based on the implementation of the "Athena Plan in Higher Education" (P.D.91/5-6-2013-Government Gazette A' 131).

In May 2019, the Department of Accounting and Finance (LOTHI) was founded at the University of Peloponnese (article 46, par. 1, f. c) of Law 4610/2019, Government Gazette A' 70/07.05.2019). It is part of the School of Management, together with the Department of Business and Organization Administration, and is based in Kalamata (Antikalamos Junction). Its academic operation and the admission of the first students began from the beginning of the academic year 2019-2020. The new Undergraduate Program was formed in accordance with the one provided for in article 46, par. 7 of Law 4610/2019 and approved in July 2019 by the Senate of the University of Peloponnese (Decision 40/26-7-2019, 155th

Senate meeting). The Department implements from the beginning of the academic year 2019-2020 the approved according to the above by the Senate PSP. The PPS was updated by decision no. 19/15.09.2021 of the General Assembly of the Department.

### **Mission of the Department**

In the context of a highly internationalized and competitive academic environment, the Department of Accounting and Finance provides students with a modern educational environment by following international scientific and educational developments. The department's mission is to:

- (i) to cultivate and promote the social sciences in the fields of accounting and finance through academic teaching and applied research;
- (ii) to provide students with all the necessary knowledge and skills to ensure their excellent training for a scientific and professional career;
- iii) to organize postgraduate studies that lead to the training of scientists with specialized knowledge in individual disciplines of the Department and
- iv) to promote science and research, especially in the fields of accounting and finance , but also in the other fields that the Department treats.

### **The structure of the Department**

#### **Assembly**

The Department's Assembly has the following responsibilities and any other responsibilities provided for by the provisions of the Organization, the Internal Regulation, as well as the other provisions of the applicable legislation:

- a) defines the general educational and research policy of the Department and its course of development, within the framework of the policy of the School and the Institution,
- b) delivers an opinion on the issues referred to in point (a) of paragraph 2 of article 8 and draws up the Department's Internal Rules of Procedure, within the framework of the guidelines of the University's Internal Regulation,
- c) determines the single cognitive field of each Sector and decides to change the cognitive field in which a faculty member has been appointed, following the opinion of the General Assembly of the relevant Sector, in accordance with the specific provisions of article 79 of Law 4310/2014 (A' 258),
- d) appoints a Director of Section when there are no candidates,
- e) proposes to the Deanship of the School the organization of joint courses of the Department with other Departments of the same or another School,
- f) draws up the curriculum guide of the Department,
- g) awards the qualifications of the study programmes organized by the Department,

- h) allocates the teaching work to the teachers of undergraduate and postgraduate courses,
- i) assigns self-reliant teaching work to the members of the H.I.I.P. and E.T.E.P., in accordance with the provisions of the relevant provisions,
- j) approves the distributed textbooks for each subject of the program of study,
- k) establishes teams for the internal evaluation of the Department,
- l) proposes to the Deanship of the School the creation of new positions of faculty members and members of E.E.P., E.D.I.P. and E.T.E.P.,
- m) prepares and updates the registers of internal and external members, which are kept for the procedures for the election, development, permanence and renewal of the term of office of faculty members, which it submits for approval to the Senate,
- n) recommends to the Rector the announcement of posts of faculty members and exercises the responsibilities provided by law during the process of judging members of D.E.P. and E.E.P., E.D.I.P. and E.T.E.P.,
- o) decides on the inclusion of faculty members in a part-time regime,
- p) gives its opinion on the movement of faculty members to and from the Department,
- q) announces posts for temporary teaching staff, establishes advisory committees and takes a decision on selection;
- r) invites visiting professors and visiting postdoctoral researchers and provides them with all possible support for the execution of their academic work;
- s) recommends to the Senate the award of honorary doctorate, emeritus and honorary professor titles,
- k) allocates the funds to the educational, research and other activities of the Department,
- (u) set up committees to study or deal with specific issues falling within its competence.

### **President Department**

The President of the Department has the following responsibilities and all the others provided for by the provisions of the Organization, the Internal Regulation, as well as the other provisions of the applicable legislation:

- a) heads the department's services and supervises the proper functioning of the Department and the observance of the laws, the Organization and the Internal Regulation,
- b) convenes the Assembly of the Department, prepares the agenda, appoints as rapporteur of the issues a member of the Assembly, chairs its work, recommends the issues for which another member of the Assembly has not been appointed as rapporteur and ensures the execution of its decisions,

- (c) convenes the Board of Directors, draws up the agenda, chairs its work and ensures the implementation of its decisions;
- (d) ensure the implementation of the programme of study, including educational activities;
- e) supervises the maintenance of the department's registers of scientific publications,
- f) issues acts for the inclusion of faculty members in a part-time status,
- g) transmits to the bodies provided for by law opinions, proposals or suggestions of the Department's Assembly,
- h) establishes committees for the study or handling of specific issues of the Department's competence,
- i) prepares an annual activity report of the Department and forwards it to the Deanship,
- j) represents the Department in the Senate and must inform the Assembly of the discussions and decisions of the Senate.

**The Deputy President** replaces the President in case of absence for any reason or temporary impediment, as well as if he resigns or disappears until the remainder of the term of office is completed.

### **Department Staff**

The department's human resources consist of members of teaching and research staff (professors, associate professors, assistant professors and lecturers) with rich scientific, teaching and administrative work. The department's staff also includes EDIP members as well as administrative staff.

### **Academic staff**

#### **Faculty members**

##### Professors

Giakoumatos Stefanos, e-mail: [stefanos@uop.gr](mailto:stefanos@uop.gr)

Makris Ilias, e-mail: [i.makris@uop.gr](mailto:i.makris@uop.gr)

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##### Associate Professors

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##### Assistant Professors

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Nikolopoulos Sotirios, e-mail: [s. nikolopoulos@uop. gr](mailto:s.nikolopoulos@uop.gr)

#### Application Lecturers

Lygitsos Alexandros, e-mail: [a. lygitsos@uop. gr](mailto:a.lygitsos@uop.gr)

Mavridoglou Georgios, e-mail: [ge. mavridoglou@uop. gr](mailto:ge.mavridoglou@uop.gr)

#### **Laboratory Teaching Staff (E.D.I.P.)**

Baketia Stavroula, e-mail: [s. mpaketea@uop. gr](mailto:s.mpaketea@uop.gr)

Syrmaloglou Adamantios, e-mail: [a. syrmaloglou@uop. gr](mailto:a.syrmaloglou@uop.gr)

#### **Awarded Title, Title Level and Subjects**

BSc in Accounting and Finance.

First cycle of studies.

The subjects are: (1) Accounting, and (2) Finance.

#### **Special admission requirements**

In addition to the admission of students through the panhellenic examinations, the Program accepts graduates of other University Departments through qualifying examinations in selected courses organized by the Department of Accounting and Finance at the beginning of each academic year as well as graduates who are admitted through other procedures set by the Ministry of Education and Religious Affairs.

#### **Physiognomy of the program**

The recently updated curriculum includes on the one hand general background courses covering a wide range of quantitative analysis tools, business administration, economic theory, the institutional framework governing the operation of markets as well as specialized courses in the fields of Accounting and Finance. The program is constantly updated following international research and educational developments, aiming at a high level and a modern education environment. To update the content of the courses and integrate new knowledge, the teachers utilize their research work (publications, results of research programs), as well as the broader scientific developments and the international bibliography.

The curriculum is oriented, firstly, to offer students the theoretical knowledge in the fields of Accounting and Finance, and secondly, to educate students in the use of this knowledge at a practical level. The Department of Accounting and Finance has educational laboratories with specialized staff to assist teachers in laboratory courses, as well as access to databases with international accounting and financial data. Within the framework of the curriculum, students also can spend part of their studies abroad (through the Erasmus program).

Finally, it is worth noting that after coordinated and long-term actions of the academic staff of the Department, the postgraduate program in Accounting and Finance has entered cooperation with international organizations, such as the CFA Institute.

### **General Principles of the Program**

Undergraduate studies are organized in academic semesters that are divided into winter and spring semesters. Each academic year starts on The 1st of September of each year and ends on the 31st of August of the following year. The exact dates of the beginning and end of the academic semesters follow the academic calendar announced by the Rectorate of the Hellenic Mediterranean University.

The total number of semesters for the acquisition of the degree amounts to eight (8).

For the subjects taught during the winter semester, the examinations are held at the end of January to mid-February, while for the subjects taught during the spring semester the examinations take place in late June to mid-July. In case of failure in the examinations there is the possibility of re-examination in September. The grades of the courses are expressed on the scale of zero to ten (0-10), with the possibility of adding a decimal point (0.5). A score is considered successful if it is equal to 5 or greater.

The courses of the Department of Accounting & Finance are taught for 3 hours per week in the 13 weeks of the teaching semester, are divided into Compulsory (C) and Elective (E), which are divided into 8 semesters of study. During the winter academic semester, the courses belonging to the 1st, 3rd, 5th, and 7th semesters of the program of study are taught, while during the spring academic semester the courses belonging to the 2nd, 4th, 6th and 8th semesters of the program of study are taught.

Each academic semester includes courses equivalent to 30 ECTS credits, while a total of 240 ECTS credits are required to obtain the degree. The courses correspond to 6 ECTS credits. Beyond teaching hours, students can communicate in any appropriate way (face-to-face or by teleconference) with the teachers during their office hours, which are usually 1-3 hours/week (of the 13 weeks of the semester).

Students are informed about the content, structure and learning of the courses, as well as the way they are evaluated, through the study guide, which is posted on the Department's website before the beginning of the academic year, as well as through the e-class platform, which exists for all courses.

### **The individual disciplines**

#### **Accounting**

Accounting is the science that identifies, records, processes, and presents economic events, compiling relevant special reports (accounting reports). It deals with the provision of financial information to inform all interested parties (shareholders, suppliers, customers, creditors, state, managers, etc.) about the progress of economic units, so that they can make rational economic decisions, in accordance with the demands of the times.

Accounting Science is one of the basic scientific fields of management science. It contributes to the understanding of the impact of the financial and management actions of enterprises on their critical dimensions (e.g. profitability) and more

generally on their competitiveness and sustainability. Therefore, it is a valuable basis for making and implementing business decisions. The development of accounting science is directly intertwined with the long-term development of the economy, as the latter increasingly needs reliable systems for collecting, managing, and evaluating information for its smooth operation.

The two fundamental branches of accounting are **Financial Accounting** and **Administrative Accounting**. The purpose of Financial Accounting is to collect and analyse accounting information of economic units, with a view to the preparation and disclosure of financial statements at the end of a period. These statements are primarily addressed to stakeholders. ) which are outside the internal environment of the economic unit and have a significant incentive to be informed about developments in the intra-corporate environment. On the other hand, Management Accounting deals with the processing, analysis and presentation of information of a financial or non-financial nature (strategic information, etc.) to be used by the entity's management in planning, evaluation and control to ensure the rational use of available operational resources. Part of Management Accounting is **Cost Accounting** (or Cost accounting), which primarily deals with the determination of the production costs of products or services, as well as with the operation of various units or parts of the entity, providing the relevant information that allows management to compare the different sizes and systems for the optimization of the production and other process; with the goal of minimizing costs (e.g., production costs).

Modern trends in the international economic environment, such as globalization, technological development, and the dominance of information technology in all fields of economic activity, have led to the emergence of new business forms, the development of modern financial instruments and the need to adapt accounting to modern requirements. The result of the above is the development of additional branches of accounting, such as:

- **Company Accounting,**
- **Tax Accounting,**
- **Computerized Accounting,**
- **Audit**
- **Banking Accounting,**
- **Consolidated Financial Statement Accounting,**
- **Environmental Accounting,**
- **Public Accounting, etc.**

Knowledge of the principles of Financial Accounting and the ability to analyze financial statements are key qualifications that a manager and an economist should possess. At the same time, the ability to recognize and minimize the cost of producing products or providing services and the ability to make business decisions using the principles of Administrative Accounting, adds value to modern accountants and executives for the exercise of a modern management.

Given the introduction of electronic means in all daily transactions of economic units (natural and legal persons), the use of **computerized accounting** applications for the monitoring of financial transactions (purchases, sales, payments, receipts, etc.) of business entities is considered an imperative necessity

for all accountants, tax consultants, auditors, managers and economists. At the same time the complex and often changing tax policy applied to the Greek economy requires the familiarization of economists and accountants with the particularities of **tax accounting**. Similarly, the application of Greek Accounting Standards and the adaptation of large business groups to the International Financial Reporting Standards, require the University Community to provide the required knowledge and experience to young scientists and especially to future economists and Accountants. Finally, the constantly changing business, economic and institutional environment, the unstable economic-political conditions, the increase in cases of financial fraud by executives of large companies, with an international presence in the financial firmament, and the complex legal regimes and complex corporate governance systems, have forced the management of business entities to readjust the way of management of operation and to develop new methods of control and prevention, in order to make it more effective to address the challenges, threats and risks arising from the above factors.

In our effort to prepare our students for the high demands of the new economic reality and the uncertain business landscape, our central strategy is to equip them with the appropriate qualifications and the necessary quantitative and qualitative knowledge and experiences, so that they can shape and possess a sustainable competitive advantage in the modern labor market, In developing this dynamic strategy, we take seriously into account the standards of corresponding departments of leading universities abroad and the new challenges arising from the demanding competitive professional environment.

For this reason, we have included in the Curriculum of the Department courses that deal with and specialize in most branches of accounting. More specifically, the following compulsory courses are included in the curriculum: Principles of Financial Accounting (1<sup>st</sup> semester), Greek Accounting Standards (2<sup>nd</sup> semester), Administrative Accounting – Costing (3<sup>rd</sup> semester), Company Accounting (3<sup>rd</sup> semester), Analysis of Financial Statements (4<sup>th</sup> semester), Administrative Accounting – Decision Making and Auditing (5<sup>th</sup> semester), Tax Assessment Accounting I (6<sup>th</sup> semester). At the same time, the following elective courses are included: Valuation and Analysis of Companies (winter semester), International Financial Reporting Standards (fall semester), Tax Accounting II (spring semester), Computerized Accounting (spring semester), Auditing and Internal Auditing (spring semester).

## **Financial**

The subject of Finance covers a wide range of specializations and applications. More specifically, through the specialization in finance, students will receive all the necessary knowledge in order to understand and analyze financial data of companies, markets and products, while acquiring knowledge in relation to the methodological tools that can be used for the evaluation, valuation and prediction of financial data. More specifically, the specializations in Finance covered by the curriculum of the Department of Accounting and Finance are the following:

### **Financial Management**



The field of financial management offers students all the necessary knowledge about the organization, operation, analysis, and evaluation of the financial performance of businesses, from the smallest to the largest, multinational companies. The courses in this field range from introductory concepts of corporate finance to specialized knowledge related to modern financial management, treasury management of businesses, organizations, and financial institutions.

More specifically, the student will acquire all those knowledge and specializations that will allow him/her to be employed in the field of corporate financial management, the evaluation of corporate investment plans, the use of modern financial instruments for the optimal management of financing, the cost of capital, the capital structure, the dividend policy and the management of financial risks at the level of the company, both in the internal market and in international markets.

One point emphasized by this field is the valuation of a company, the process of calculating its real value, a necessary tool for the evaluation of new investment plans, potential mergers and acquisitions or strategic decisions.

#### International Finance

A fundamental component of the operation of the modern globalized economy is the creation of the basic financial structures on which it is based, the institutionalization of the rules that govern it, the mechanisms of control and evaluation of the operation and the means of intervention and correction of problems, when required, to ensure the proper functioning of the financial sector internationally.

A modern graduate of finance should be able to evaluate, analyze and propose solutions in relation to the functioning of money and capital markets, international investment institutions, the institutional framework of operation and control of the global financial system, the operation of financial markets and financial systems. In this context, the curriculum of the Department of Accounting and Finance frames the field of finance with a series of courses that will allow graduates to understand the global financial system, the international capital and foreign exchange markets, as well as how the international money and capital markets, commodity, equity and derivatives markets, monetary unions and international financial institutions operate, institutional investors and mutual fund companies.

At the same time, the necessary knowledge is provided on how the financial system operates, both within borders and in relation to the globalized financial system, the institutions and rules that govern it, as well as the interventions that can be made in cases of malfunctions, both at country level and at the level of economic unions (EMU, etc.) and global organizations (IMF, World Bank, etc.).

At the same time, following the modern global economy, students encounter alternative investments, such as hedge funds, private equity, real estate, and commodities either directly or through funds of funds. Finally, a field covered by the course group of this field is the investigation of contemporary challenges such as confidential information, taxation, and the regulatory framework of the international financial markets.

### Banking (Banking)

The financial system has a key role in the sustainability and soundness of an economy. Developments in the financial system and stock markets provide new opportunities for growth, but at the same time create new challenges that need to be properly analysed and addressed. In recent decades the global financial system and in particular the banking sector has undergone significant institutional and structural changes. The MFA offers a course focusing on the analysis of the structure and functioning of the financial system and financial intermediation, such as Banking Management, Financial Services Administration and banking and the Financial System. These courses present the basic concepts of bank intermediation, the products, the risks associated with it, the tools and the rules for their management. The aim is to provide students with the necessary specialized financial and banking knowledge and skills so that they can respond effectively to the data and challenges of the modern globalized financial system and financial markets and understand its operating rules.

### Investments

In today's globalized economy, knowledge of investment options and opportunities, as well as the ability to analyze investment markets and products, are one of the most important assets for professional success. The modern financial scientist should be able to know the alternative investment options, to monitor and analyze the course of investment products and markets and most importantly, to be able to formulate a clear and successful investment strategy, both at the level of a private investor, as well as at the level of large investment schemes and collective investment institutions.

To achieve the above objectives, students should specialize in issues of investment products and markets, but mainly in issues related to the identification, quantification and management of the risks that characterize the investment process. For this reason, students who attend the curriculum of the Department of Accounting and Finance, acquire knowledge of portfolio management, risk diversification, technical analysis, and risk management through hedging, using derivative financial products,

### Methodological tools for financial analysis

To be able to contribute to improving the performance of individuals, businesses and economies, financial science should be accompanied by the appropriate methodological tools. In the curriculum of the Department of Accounting and Finance, there is provision to provide students with all the skills for the empirical investigation of the issues of finance.

For this purpose, it includes courses in Mathematics, Statistics, Econometrics and data analysis models in finance, through which the knowledge is provided for the creation of analyses, and forecasts on investments, financial markets and optimal corporate operation.

### **Legal courses**

The PPS also includes a course with a legal content since the operation of the market and businesses is regulated by principles and rules that must be considered and taken into account by business executives and public authorities of the States in order to take decisions. Since transactions and investments are drawn up and carried out at both national and international level, knowledge of:

(a) the domestic law governing transactions in general and the exercise of commercial activities and the organisation and operation of commercial companies.

(b) the law regulating the functioning of the internal market within the EU, and

(c) the law regulating international trade and the promotion and protection of international investments and investors.

For the above purposes, the following courses are taught:

(a) Introduction to transaction law

(b) Commercial Law

(c) EU economic law

(d) International Trade and Investment Law.

### **Quantitative Methods Courses**

A large percentage of students who start their undergraduate studies in fields of economics, such as finance and accounting offered by our department, are surprised and dressed when they discover that a significant number of courses of quantitative methods are included in the curriculum. This surprise, of course, is not justified if we take into account our daily lives, where we often make use of mathematical, statistical and operational research in economic operations and decision-making. Similar problems appear in a more complex form in economics and especially in the money markets, i.e. in finance. These markets are characterised by uncertainty in the return on an investment.

The quantitative method courses included in the curriculum aim to provide a theoretical background in the above operations and to broaden the students' knowledge. The main objective of quantitative method courses is that after the completion of studies, the graduates of the Department have the necessary skills so that they can capture a phenomenon in mathematical relationships, to correlate it with various endogenous and extrinsic factors, to study its evolution and to make investment decisions. The main objective is also to be able to monitor the financial and accounting literature.

The quantitative courses that exist in the Undergraduate Program can be classified into three categories: an introductory mathematics course, three statistics courses and two courses in operational research. There are also two more elective courses in subjects more specialized in finance.

### **Learning outcomes of the program**

The Curriculum of the Department and the syllabus of the courses have been structured in accordance with the European Credit Transfer System (ECTS), so that the desired learning outcomes are fully compatible with the corresponding four-year curriculum of the European Qualifications Framework and the National Qualifications Framework to meet the professional needs of the Administrative, Accounting and Financial sector of the Economy. Graduates of the Department of Accounting and Finance acquire the necessary specialized knowledge, skills, and abilities for the most modern trends currently prevailing in the scientific field of accounting, financial and management analysis, both in the Greek and in the international reality.

More specifically, you will be able to:

- (a) To understand simple and complex financial accounting issues based on both the Greek Accounting Standards and the International Financial Reporting Standards.
- (b) To apply costing knowledge for the correct calculation of the cost of the products and services offered by the company, the preparation of effective budgets and the making of successful administrative decisions.
- (c) To analyze the financial statements of undertakings and to assess their fundamental value by applying appropriate valuation models.
- (d) To familiarize themselves with the external and internal control, as well as with the internal safeguards and management control systems of the company.
- (e) To understand complex issues of corporate tax accounting and to familiarize themselves with the requirements and characteristics of the tax system of Greece.
- (f) To evaluate issues of financial management and business planning and to familiarize themselves with decision-making on dividend policy, capital structure, working capital management, risk management, mergers, and acquisitions, etc.
- (g) To understand the operation of domestic and international money and capital markets and how they affect economic policy and the decisions taken by businesses.
- (h) Become familiar with the use of complex financial products.
- (i) To understand advanced issues of investment evaluation and portfolio management.
- (j) To have the appropriate background of quantitative knowledge in mathematics, statistics, and econometrics.
- (k) To become familiar with contemporary developments in the fields of international finance, behavioral finance and money and capital markets.
- (l) To become familiar with the use of new technologies both in the context of accounting (through the learning of modern accounting information systems) and finance (through the learning of computational analysis packages).
- (m) finally, to acquire substantial knowledge in a wide range of supportive courses in the fields of law, economics, quantitative methods, informatics, marketing, business administration, business ethics, entrepreneurship, etc. that will be useful to them in their future professional careers.

### **Digital Skills**

The Department's Assembly, recognizing the importance of providing digital skills to students, within the framework of our academic program, provides students with the opportunity to receive a digital computer certificate if they attend at least 4 of the following 5 courses:

1. Applications in Informatics (1st semester),
2. Elements of Operational Solutions and ESUs (4th semester),
3. Computerized Accounting (winter semester selection),
4. Databases (winter semester selection),
5. Applications in a Programming Environment (spring semester selection).

Upon successful attendance of at least four of the above courses, each student has the right to apply from the Secretariat for a certificate of digital competence.

### **Career Prospects for Graduates – Professional Rights**

The graduates of the Department are expected to be equipped with all the necessary skills to be able to work as:

- professional accountants, tax consultants, economists, investment advisors, business consultants or public administration executives or executives of the private and wider financial sector,
- certified auditors-accountants, internal auditors, executives in multinational auditing companies, but also executives in companies of other sectors.
- professors in universities in Greece and abroad, if they acquire the additional qualifications provided for by the relevant legislation,
- executives in educational and research centers, promoting research and teaching in the fields of Accounting, Auditing, Finance and Banking Science.

### The economic profession

Graduates of the Department of Accounting and Finance can practice the economic profession, a profession that has been established by law. The legislative consolidation of the economic profession aims at ensuring the general interest of the national economy (combating tax evasion, reliability of financial statements, etc.) in the specific field of reliable and scientifically based provision of financial, accounting, and organizational advice and services to businesses and private and public sector bodies.

In the era of financial analyses, the cost-effectiveness planning of financial decisions, the Greek and International Accounting Standards, and the need to provide reliable information to shareholders, the Stock Exchange, banks and public services, formal and substantive conditions for the exercise of activities that fall within the concept of the economic profession, as provided for in European Community Law, are defined.

P.D. 475/91 (Government Gazette 176/A/26-11-1991) "on the economic profession and the license to practice it" describes the activities of the economic profession which are more specifically:

1. Analysis, processing and interpretation of economic phenomena, sizes, the preparation and submission of relevant studies and reports to businesses, organizations and generally entities of economic activity.
2. Provision of advice on financial operational, development, savings, financial, tax and commercial issues to economic and business entities of the private, public sector and public administration.
3. Provision of organizational services, management of the economic activities of enterprises as well as economic activity entities of the Public Sector.
4. Provision of organizational, management, supervision of accounting services, planning preparation, and signing of financial statements.
5. Provision of tax consultancy services, organization, operation and management of offices and businesses for the provision of the above services.
6. Design of statistical and econometric methods and surveys, processing, analysis, interpretation, and generally scientific and practical use of statistical data concerning the economy, economic figures, factors of production, the production and development process.
7. Control of the management, financial statements of books and data, businesses, Organizations, Institutions and generally bodies of economic and operational activity or management of private or public sector bodies in accordance with the provisions of the applicable legislation and the preparation – issuance of the necessary and relevant findings of reports and certificates.
8. Teaching the theories, principles, methods, and findings of economic science and thought and applied economics, in educational institutions, except for Higher Education Institutions.

The institutionalization of the profession of economist aims at:

- (a) the recognition of a professional title,
- b) the definition of conditions of access to and entry into the profession for graduates, if they use their degree for professional reasons in the public or private sector,
- (c) the regulation of the conditions for the exercise of the profession,
- (d) ensuring transparency in the exercise of the profession.

Graduates of the Department of Accounting and Finance have the right to register as regular members of the Economic Chamber of Greece. This gives them the right to vote in the elections of the bodies of the Economic Chamber of Greece, to participate in events, trainings and conferences of the OEEE, which provides its members with a complete package of support services for their profession.

The profession of Economist-scholar of development law:

This profession concerns the feasibility study of paragraph 3 of article 7 of Law 3299/2004 (Government Gazette 261/A/23-12-2004). In the event that the feasibility study accompanies an application for inclusion in the provisions hereof, of a total cost of more than two hundred and fifty thousand (250,000.00) euros, signed by an economist member of the Economic Chamber of Greece (OEEE) or a

corresponding Organization of a Member State of the European Union and an engineer, specialized in the main object of the investment, member of the Technical Chamber of Greece and, as the case may be, where required by the object of the investment, by a geotechnical engineer, a member of the Geotechnical Chamber of Greece. Applications for inclusion that do not meet this condition are not examined and are filed.

The profession of Economist scholar of P.D. 138/2009 (Government Gazette 185/A/24-9-2009 - as currently in force):

The Economist Scholar carries out studies on behalf of the State, Legal Entities of Public Law, Local Government Organizations, Public Enterprises, and other Organizations of Public Interest, when these studies are not carried out directly by their staff in categories of studies with economic object, namely categories 3 (economic studies) and 5 (studies of organization and operational research).

A prerequisite for the acquisition of the status of a designer is the registration in the Register of Designers and the granting of a scholar's degree by the Ministry of Infrastructure and Transport.

Detailed information and registration forms in the [www.ypex-mele.gr](http://www.ypex-mele.gr).

All Qualified Engineers, Economists, Geotechnical and Sociologists have the right to register and register in the Register of Designers.

#### The profession of Accountant-Tax Consultant

Graduates of the Department of Accounting and Finance can practice the profession of accountant-tax consultant, a profession that has also, like the economic profession, been enshrined in law. Article 1 of Law 2515/1997 (Government Gazette 154/A/25-7-1997) and P.D. 340/1998 (Government Gazette 228/A/6-10-1998), as currently in force, regulate the profession of Accountant-Tax Consultant, given the particular importance that the maintenance of tax accounting acquires today in the context of the modernization of tax legislation. In every developed country, the first tier that guarantees and serves the observance of fiscal principles and national tax policy is assigned to the "accountant", who, if he fulfils his mission, becomes a key factor in ensuring conditions of healthy competition.

The Greek State considers its accountant-tax advisor as its partner, it recognizes that without his declaration of the correctness of the income tax returns and the return of indirect taxes, the financial results will not be real. The quality level of the provision of accounting - tax services have an impact both on their recipients, i.e. professionals, all kinds of businesses and individuals, as well as on the Greek State.

The content of the professional activity of accountants-tax consultants by category is defined as follows:

1. Holders of a professional identity of accountant – tax consultant of grade B carries out all kinds of accounting and tax consultancy work of professionals, who keep simple books (up to €1,500,000 turnover of the business).

2. The holders of a professional identity of accountant – tax consultant B' class of special category carry out all kinds of accounting and tax consultants of professionals, who keep simple books and double-entry up to the limit of the gross revenues provided for the simple books (up to € 1,500,000 turnover of the business).

3. Holders of a professional identity of accountant – tax consultant A' class carry out all kinds of accounting and tax consultants work of professionals, who keep simple and double-entry books regardless of the amount of turnover of the business.

The classification in a class for the issuance of the corresponding professional card is based on the level of education and the work experience.

Professional identity of Accountant tax consultant A' class is granted by the Economic Chamber of Greece to the members of the O.E.E., to graduates of departments of economics of universities (among them to graduates of university departments of Accounting and Finance), to graduates of the Departments of Economics of the School of Management and Economics of Technological Educational Institutes (TEI) and to natural persons who meet the requirements professional qualifications of P.D. 38/2010 (Government Gazette 78/A/25.5.2010) that have been practicing for three years the profession of Accountant tax consultant B' class.

The Economic Chamber of Greece grants the professional identity card of Accountant tax consultants of grade B to holders of a General Lyceum graduation certificate, who exercise for seven (7) years from the receipt of their baccalaureate the profession of assistant accountant or to holders of a Vocational Lyceum or a Unified Multidisciplinary Lyceum in the field of economy, who exercise for six (6) years from the receipt of their baccalaureate the profession of assistant accountant or to the holders of an Institute degree Vocational Training (IEK) in Accounting, who have been practicing for five (5) years the profession of assistant accountant or to graduates of the long-term training programs of the Greek Productivity Center (ELKEPA), who practice for five (5) years the profession of assistant accountant.

In order to be able to provide accounting services, one must hold a professional identity card as an accountant-tax consultant. The register of Accountants-Tax Consultants holding a professional identity accountant-tax consultant by classes, which is updated every year after the submission of the solemn declaration of paragraph 7 of article 4 of P.D. 340/1998 (Government Gazette 228/A/6-10-1998), as well as the register of legal entities providing accounting and tax consultancy services with reference to the certificate number that has been granted to them, are interconnected with the records of accountants who can submit electronic statements to the systems of the Ministry of Finance.

The accountant-tax advisor is characterized as certified if he has attended the necessary training provided by the Economic Chamber of Greece and has submitted the required Solemn Declaration. The members of the above registers are those and only those in accordance with the current legislative framework on the exercise of the profession of accountant tax consultant, who have the right to carry out any kind of accounting and tax consultancy work in the Greek territory.



It is worth noting at this point that the signing of the financial statements of S.A. is made exclusively by certified accountants tax consultants of A' class (Article 147 of Law 4548/2018).

In the Law on the "Reform of the law of sociétés anonymes", para. 1 of article 147 "Signing of annual financial statements" and appointed responsible for the preparation and signing of the financial statements the certified accountant tax consultant A' class.

It is an important legislative regulation, as with the interconnection of the file of the certified active accountants of tax consultants of A' class with the Gemi and TAXIS, it is possible to check and identify the person who signs the financial statements. Certified accountant-tax consultant A' class according to article 14 of P.D. 340/1998 is considered to be the one who submits within the first two months of the year a solemn declaration, in which he declares that he is practicing the profession of accountant - tax consultant, that he has not been irrevocably convicted for the offenses referred to in article 14 of P.D. 340/1998, that he has not committed a disciplinary offense in accordance with the Code of Ethics of accountants - tax consultants and that he has attended all the necessary necessary education corresponding to the level of his professional classification, which is provided by the Economic Chamber of Greece (OEEE).

#### The profession of certified public accountant

The Certified Public Accountant is the professional who advises, examines and evaluates the books, the necessary legal documents and the supporting documents of companies or organizations in order to confirm that the audited financial statements comply with the applicable legislation and accounting principles and present fairly the financial position of the audited unit on the date of its balance sheet.

The responsibilities of the certified public accountant also include the conduct of an expert's report on financial management issues of any natural or legal person, public or private law, which requires accounting knowledge. In addition, where, according to the provisions of the applicable legislation, commercial books are means of proof, the court may order an audit and approval by a statutory auditor.

Indicatively, the certified public accountant is responsible for the exercise of regular audit of the financial management and the financial statements of legal persons of public law and legal entities of private law that serve a public or charitable purpose and are subsidized by the state, banks, insurance companies, investment companies, mutual fund management companies, leasing companies and associations of cooperative organizations, limited liability companies and limited partnerships, sociétés anonymes whose shares are listed on the stock exchange, as well as sociétés anonymes whose share capital in whole or in part has been subscribed to by public registration, companies or organizations or activities in general that, according to a provision of law, are subject to the mandatory audit of certified public accountants .

The provision of the existence by law of Certified Public Accountants aims at exercising the control of the financial management of any kind of public and

private organizations and enterprises, regardless of their legal form (institution, company or other legal person of public or private law), by persons with increased professional qualifications, who carry out their work transparently and responsibly, so as to ensure the validity and reliability of the findings of the audits carried out in accordance with the internationally recognised auditing standards and the conditions set by internal and European legislation.

Certified Public Accountants must be persons with increased professional qualifications. The increased professional qualifications are defined by the Directive 8th 8th 84/253 of the European Union, to which the Greek legislation was fully adapted, with the approval of the European Union and the acceptance of the Council of the Territory.

The path of the statutory accountant is significantly different from the course of the accountant-tax consultant. Firstly, it is required to acquire a certain level of accounting knowledge in order to be hired by a private auditing firm in order to start gaining experience and hours of audit performance. In order to obtain a sworn signature, it is also required to register him/her in the register of the Body of Certified Auditors, since of course he possesses the necessary qualifications in order to acquire first the rank of certified auditor accountant trainee and then certified auditor accountant. For the transition from one level to another requires a specific number of audit hours and success in the examinations in specific accounting courses of the SOEL, which is also the responsible body.

Alternatively, an interested party may proceed with the acquisition of international professional qualifications such as ACCA (Association of Chartered Certified Accountants), which recognizes courses that some students have already been taught during their undergraduate studies so that candidates do not take part in them again. ACCA (Association of Chartered Certified Accountants) is a strong professional title of the largest professional body of approved accountants-auditors in the world. It is addressed to people with skills and ambitions, who are looking for a more efficient career in accounting, finance and management, while its reputation is recognized by employers, governments and the professional sector itself both globally and in Greece.

The profession of certified public accountant includes the following grades:

1. Trainee certified auditor accountant.
2. Certified public accountant.

Certified public accountants have all the rights and corresponding obligations of the member of the Body of Certified Public Accountants and exercise freely and on their own responsibility the audit work. The certified public accountants who are certified to be certified assisting the certified public accountants in the performance of their work, always acting in the name, on behalf and under the responsibility of the certified public accountant.

To reach the rank of certified public accountant, one must have 5years' experience in an auditing firm and have successfully completed the prescribed professional examinations. All certified public accountants, regardless of the rank to which they belong, are registered in the registers of the Body of Certified Public Accountants Auditors (SOEL).

The certified public accountants who are certified to be certified perform an auditing function employed under private law exclusively by certified public accountants or by auditing firms or joint ventures of certified public accountants as self-employed persons or under an employment relationship.

For the exercise of the profession of certified public accountant, examinations are required, in an authorized committee appointed by the Supervisory Board of the Body of Certified Public Accountants Auditors (SOEL) . The procedures for conducting the examinations are carried out by the Institute for the Training of a Body of Auditors of Accountants (IESOEL). Their conduct is aimed at verifying both the necessary theoretical and practical knowledge of the candidates in the relevant fields, and the applicability of this knowledge during the audit.

Candidates are examined in the following disciplines:

n/a	(Code)	Subjects
<b>Year A</b>		
1	(a1)	General Principles of Accounting and Accounting Standards
2	(a2)	Greek Accounting Standards
3	(b1)	Audit and professional auditor skills
4	(b2)	Risk management and internal control
5	(c1)	Tax Information and Accounting System law 4308/2014
6	(c2)	Value Added Tax (VAT)
7	(d1)	Principles and specific civil and commercial law issues
8	(d2)	Principles and specific issues of insurance and labour law
9	(e)	Data of Mathematics and Statistics
10	(f)	Principles of Economics and Economics
11	(g1)	Basic principles of financial management of enterprises
12	(g2)	Investments, new financial instruments
13	(h)	Principles and specific issues of corporate and bankruptcy law
<b>Year B</b>		
14	(i)	Costing and Administrative Accounting (theory and applied Accounting)
15	(j1)	Special issues of Accounting and Auditing of the Public Sector
16	(j2)	Special issues of Accounting and Auditing of Banks and Insurance Companies
17	(j3)	Special issues of Accounting and Auditing of Shipping Companies
18	(k)	International Accounting Standards and IFRS
19	(l)	Informatics and Computer Systems
20	(m)	International Auditing Standards

21	(n1)	Analysis of financial statements
22	(n2)	Cash flow statements
23	(o)	Taxation of Natural Persons and Legal Persons
24	(p)	Consolidated Financial Statements

### The profession of Internal Auditor

One of the professions that mainly contribute to the strengthening of businesses and organizations against fraud and corruption is that of the Internal Auditor. In Greece, organizations in both the private and the public sector, either obliged by the regulatory framework of operation of enterprises under Law 3016/2002 - Government Gazette 110/A/17-5-2002 (for companies listed on the Athens Stock Exchange), or realizing the benefits deriving from the establishment, staffing and activation of internal audit departments (e.g. banks and multinational enterprises), or because they provide internal audit services (e.g. audit firms) very often look for qualified executives in the Internal Audit.

The position of the Internal Auditor is very important in every organization, as he is the one who reviews, evaluates and advises on the existing internal control system, i.e. the policies, procedures and control points established by the management of the organizations in order to achieve their objectives with cost-effectiveness, efficiency and effectiveness and to adequately and effectively address the risks that characterize them. Each organisation has its own internal control system. Thus, for example, different policies and procedures are followed by banks than by industrial enterprises.

Regarding the available Professional Internal Audit Certifications, it should be emphasized that while they may not currently be recognized as additional qualifications in public sector organizations (with a few exceptions), they are of great value in the private sector. The most well-known professional certification is that of the Certified Internal Auditor (CIA), which requires successful participation in exams of 4 courses with multiple choice questions and 2 years of experience in Internal Auditing or another related profession. Examinations are constantly organized by the International Institute of Internal Auditors ([www.theiia.org](http://www.theiia.org)) and members of the Hellenic Institute of Internal Auditors ([www.hiia.gr](http://www.hiia.gr)) can take part in them. Also, 2 other professional certifications are offered by the Institute of Internal Auditors of Great Britain and Ireland, the MIA and the PIIA. For the above certifications, examinations are held 2 times a year (June and November) by the Institute of Internal Auditors of Great Britain and Ireland in various examination centres in Great Britain and Ireland. In addition, the International Institute of Internal Auditors provides specialized professional certifications in Internal Audit such as CCSA, CFSA and CGAP (for more see [www.theiia.org/certifications](http://www.theiia.org/certifications)).

### The profession of public sector economist

Greek legislation has provided for a purely accounting or financial sector with qualifications for the appointment of degrees or diplomas of economics and only

studies in the notices made by ASEP (Supreme Council for Personnel Selection). The sector OF ECONOMICS, despite the fact that it was provided for by P.D. 347/2003 (amendment of article 4), has not been taken into account in the training of new organizations in the Ministries.

The economist in the public sector and especially in the Economic Ministries, in the current economic climate can contribute as a scientist to the proper management of economic issues, to the proper recording of revenues and expenditures, to the rationalization of public expenditure, to the transparent management of public resources.

### The profession of Insolvency Practitioner

From 1.1.2016, according to para. 22 of subparagraph C.3. of para. C' of article 2 of Law 4336/2015 (Government Gazette 94/A/14.08.2015), the insolvency practitioner is regulated as a new profession, who will exercise the responsibilities of the liquidator, the mediator, the special agent and the special liquidator. This profession will be open to natural or legal persons, who will be registered in a special professional register. P.D.133/2016 (Government Gazette 242/A/29-12-2016) presidential decree issued following a proposal by the Minister of Justice, Transparency and Human Rights and the Minister of Economy, Infrastructure, Shipping and Tourism, determines the formal and substantive conditions for the exercise of the profession, the professional qualifications required for access to the profession, the way of organization of the profession, the appointment and dismissal of the manager, its supervision, its individual responsibilities in relation to the procedures of the Bankruptcy Code, together with the liability and penalties for their non-exercise, as well as any other necessary transitional arrangements, especially for pending proceedings.

The Ministry of Justice, Transparency and Human Rights, to date, has announced three competitions of candidate insolvency practitioners (2017, 2018, 2019) with written panhellenic examinations. A prerequisite for participation in the examinations is the practice for at least five years of the legal profession or of this certified auditor accountant or the accountant tax consultant A' class.

The contestants are examined in writing in the following disciplines: civil law (general principles, contractual, property), commercial law (general commercial law, company law, bankruptcy law), general principles of accounting and business taxation.

### The profession of customs agent

Graduates of the Department of Accounting and Finance can practice the profession of customs agent, a profession that has been established by law. The professional conduct of customs clearance work on behalf of third parties is the main object of the customs agent's work. In particular, the customs agent carries out the procedures or "declarations" provided by the customs authorities of a country for the import or export of goods from or to third countries that are not members of the European Union (european integration abolished the customs borders between the countries - members of the European Union). More

specifically, the declarations include a detailed inventory of the goods, according to which the customs authorities determine the duties and fees paid by the customs agent on behalf of his customer. Finally, the customs agent also clears customs clearance of goods stored in customs places or in transit, without direct payment of the fees.

Every year, examinations are carried out by the Customs Directorate of the Ministry of Finance, which ensure that the prospective customs agent is licensed to practice. Then, he registers with the association of customs agents of his area and procures from the Eforia the license to practice the profession, notifying the Ministry of Finance of the creation of a new customs office for the commencement of operating books, through which he is controlled.

To obtain the official certification of the competence of a customs agent, it is required to participate in a tender, which is announced every year, in each Customs Region of article 5 of Law 718/77. The terms and conditions are determined by the Ministerial Decision provided for in paragraph 2 of Article 8 of the Law. (D19C 5044128 EX 23.11.2012 - Provision of clarifications regarding the provisions of Sub-paragraph E5 of article 1 of Law 4093/2012 (Government Gazette 222 A) and the provisions of article 3 of the Legislative Act "Regulations of urgent matters of Law 4046/2012 and Law 4093/2012".

Competent authorities for the licensing of the profession of customs agent are the locally competent Committees of article 18 of Law 718/77 and in particular those that granted the degree of customs agent. (Δ19Γ 5007484EX2012/ 20/2/2012-Exercise of the profession of customs agent).

Candidates are examined in writing in the following subjects, as defined in Δ19Γ5046811 EX2012/12-12-2012 A.Y.O.:

a) Customs Legislation: Union Customs Code (Regulation 952/2013) and relevant legislation, as amended and in force. Implementing Regulation (Regulation 2447/2015).

Delegated Regulations (Regulation 2446/2015 and Regulation 341/2016) and National Customs Code (L.2960/01) as amended and in force.

b) Tariff Legislation and VAT: General tariff – Tariff classification (Combined Nomenclature and Explanatory Notes). Tariff quotas. Special Destination. Binding Tariff Information. Value Added Tax on import and export. VAT rates.

c) Legislation on customs agents: Law 718/77 "On Customs Agents", as amended and in force.

### The profession of insurance intermediary

Graduates of the Department of Accounting and Finance can practice the profession of insurance intermediary.

"Insurance intermediary" according to Law 4583/2018 (Government Gazette A' 212) is any natural or legal person who undertakes or performs for remuneration activities of distribution of insurance products. Insurance intermediaries based in Greece are divided into the following categories:

a) insurance agents, b) coordinators of insurance agents, c) insurance brokers.

(A) 'Insurance Agent' means the natural or legal person who carries out the activity of distributing insurance products in the name and on behalf of one or more insurance undertakings. Insurance agents include credit institutions, investment firms and agricultural cooperatives when carrying out the activity of distributing insurance products.

(B) 'Coordinator of insurance agents' means the natural or legal person who carries out the activity of distributing insurance products through a group of insurance agents, whom he selects and proposes to insurance undertakings for cooperation, and then trains and supervises their work, with a view to ensuring that they implement the policies and procedures relating to the distribution of policies and procedures of the insurance undertakings with which it cooperates; without contracting himself with them.

(C) 'insurance broker' means a natural or legal person who, by written order of the customer, carries out the business of insurance distribution on the basis of an analysis of a sufficient number of insurance contracts available on the market, without being bound as to the choice of insurance undertaking.

The certificates of professional knowledge issued by the Bank of Greece for the insurance and reinsurance distribution activity are the following:

1. Certificate of Professional Knowledge of an Insurance Agent. It concerns the provision of services of an insurance agent and the related categories of distribution of insurance products, i.e. coordinator of insurance agents, as well as for the members of the administrative body and for the employees of insurance undertakings who respectively bear responsibility or participate directly in the activity of distribution of insurance products.

2. Certificate of Professional Knowledge of an Insurance and Reinsurance Broker. It concerns the provision of insurance and reinsurance broker services and the related categories of insurance and reinsurance distribution, as well as to the members of the management body and to the employees of reinsurance undertakings who respectively are responsible for or directly involved in the reinsurance distribution activity.

3. Certificate of Professional Knowledge of Insurance-based Investment Products. It concerns the distribution of investment products based on insurance-by-insurance agents, coordinators of insurance agents, insurance and reinsurance brokers and insurance companies.

Each certificate is issued by the Bank of Greece if the candidate has passed the examinations. The examinations are conducted at least twice each calendar year by the Bank of Greece. The conduct of the examinations is supervised by a three-member standing Examination Committee for Insurance Mediation, which is established by decision of the Bank of Greece for a two-year term, and consists of two members from the Bank of Greece and a member of a higher education professor of an institution with an educational subject related to insurance mediation or private insurance in general. One of the members of the Commission shall be appointed as President.

The questions for the written examinations of the certificates of Level A, B, C are selected each time by lot from a database, which includes at least ten times the number of questions that concern the examination and which in any case cannot be less than fifty (50) per examination. The questions cover the entire syllabus to be examined, are prepared in cooperation with the insurance market operators and are finalized by the Bank of Greece. All the questions are posted in a conspicuous place on the Bank of Greece's website and remain constantly posted for the convenience of the interested parties. The questions are enriched and updated every two years or even earlier, if this is deemed necessary due to legislative or other developments.

A successful written examination is the one in which the candidate has correctly answered 60% of the questions of each unit, as long as the examination is divided into sections, otherwise 60% of the total questions. A successful oral examination is the one in which the candidate has received an average score from all the markers of the 60 exams, out of 100.

#### The profession of bank employee / bank executive

Graduates of the Department of Accounting and Finance have the right to work as Bank Employees and Bank Executives. The bank employee is the employee of the bank. He can work in a public or private bank and belong to the department of loans, accounting, cashier, card issuing, etc. Some of his duties include but are not limited to: checking applications for loans and accordingly approving or rejecting them, executing deposits, transfers and withdrawing money, updating booklets, receiving and transmitting orders for the purchase of shares of a company listed for the first time on the stock exchange, receiving money for the payment of accounts of public organizations, checking the repayment of promissory notes or installments.

#### The profession of financial advisor to companies in the financial sector (brokerage firms, banks, leasing companies, etc.)

A financial advisor advises his clients on their financial planning or the management of their assets for them to achieve their financial goals. The clientele of a financial advisor can vary from individuals who want professional advice and planning to achieve some financial goals of family planning to small and medium-sized enterprises, large companies, non-governmental organizations or even states (which for example may wish to restructure their debt or privatize state-owned companies or find ways to finance large projects).

It goes without saying that there is a huge range of areas of activity for financial advisors that includes specializations such as investments, risk management, listings of companies on the stock exchange, capital increases, bond issues, corporate privatizations, acquisitions, and mergers, etc. A financial advisor can work either as a freelancer or as an executive of consulting firms or financial and insurance organizations.

Today, more and more the Greek economy accepts the need for specialized scientists in the financial field. Above all, banking institutions, but also brokerage,



insurance and other financial companies and organizations have in recent years created thousands of jobs in the financial professions sector. Certainly, the prospects are positive in this area, but success is always based on will and hard work.

The current framework for the certification of the professional suitability of financial executives is regulated by Decision 3/505/3.4.2009 of the Board of Directors of the Hellenic Capital Market Commission (Government Gazette B' 873/11.5.2009) pursuant to article 4 of Law 2836/2000 (Government Gazette A' 168) as amended by article 49(2) of Law 3371/2005 (Government Gazette A' 178) and then replaced by article 14 of Law 3606/2007 (Government Gazette A' 175). In this context, provision is made for the obligation of S.A. S.A., AEDE, AEDAK and AEEEX, which have been licensed and supervised by the Hellenic Capital Market Commission, to employ, during the provision of investment services, only persons who hold a Certificate of Professional Suitability.

The Decision defines the maximum number of trainees that each Company may employ as well as the maximum period that companies may employ trainees before they successfully take part in the Certification Examinations or the Certification Seminar (a1). A similar certification obligation has been provided for the executives of credit institutions with similar terms and conditions, which are defined in the joint Decision 4/505/3.4.2009 of the Board of Directors of the Hellenic Capital Market Commission and the Governor of the Bank of Greece, for the implementation of which the Bank of Greece is responsible.

The Certificate of Professional Suitability refers to five specific categories of investment services as follows: (a1): Receiving, transmitting and executing orders on behalf of third parties in transferable securities, units in collective investment undertakings and money market instruments, (a2): Receiving, transmitting and executing orders on behalf of third parties in derivative products, (b1): Provision of investment advice on transferable securities, units in collective investment undertakings and money market instruments; (b): Provision of investment advice on transferable securities, units in collective investment undertakings, money market instruments, derivative products and complex financial products, (c): Management of client investment portfolios and (d): Carrying out analyses on financial instruments or issuers.

A certificate is issued by the Hellenic Capital Market Commission if the candidate person has successfully participated in certification exams or certificate seminar (a1) or holds an equivalent certificate of professional suitability that has been issued or recognized by the competent supervisory authorities of IOSCO member states and has successfully participated in the Examination of the section "Institutional Framework of the Capital Market". The certification seminar is addressed to candidates who wish to receive the Certificate (a1) and work as trainees in the service of receiving and transmitting orders.

In addition to successful participation in the examinations or seminar or possession of an equivalent qualification, the award of a certificate presupposes the fulfilment of criteria of suitability of natural persons, such as (a) minimum guarantees of personal reliability and (b) where applicable, minimum qualifications.

### The profession of Professor of Economist PE 80 in secondary education

Graduates of the Department of Accounting and Finance have the right to practice the profession of Professor of Economist PE 80 in secondary education if they obtain a Certificate of Pedagogical and Teaching Competence. The Certificate of Pedagogical and Teaching Competence is obtained:

a) With a certificate issued by the Department of Higher Education Institutions (HEIs) or by groups of cooperating Departments of the same or more HEIs to graduates, after attending a group of courses offered in the framework of a special curriculum or in the framework of the first cycle study program or in combination.

(b) By possession:

aa) a master's degree or a doctoral degree in education sciences,

bb) certificate of pedagogical competence of para. 5 of article 4 of Law 3027/2002 (A' 152).

cc) a degree from the Department of Pedagogical Departments of Universities (Pedagogical Departments of Primary Education, Departments of Education and Early Childhood Education, Departments of Philosophy – Pedagogy – Psychology, Departments of Philosophy – Pedagogy and Pedagogical Department of Special Education), as well as with the possession of a degree from the Higher School of Pedagogical and Technological Education (A.S.P.I.T.E.)".

The Higher School of Pedagogical and Technological Education (A.S.P.I.T.E.) organizes and operates, in addition to the specialties of its Departments, co-funded or self-funded programs lasting up to two academic semesters: aa) pedagogical training, for teachers or prospective teachers and bb) training or specialization, teachers or not. The Annual Pedagogical Training Program (E.P.P.I.K.) is annual and leads to the receipt of a Certificate of Pedagogical and Teaching Competence. More information on [www.aspete.gr](http://www.aspete.gr).

Professor of Economist pe 80 secondary education teaches the subjects of his specialty and implements the objectives of the curricula of these subjects, but also the objectives of education, as set by the Ministry of Education. He teaches the course of the subject that is identical or related to his specialty. Specifically, it distributes the material that it is required to teach in the school year or in the quarter in teaching units, according to the school's curriculum and timetable.

He prepares his daily teaching considering the capabilities and needs of the students of his department. He takes care of the preparation of the visual means (photocopied texts, blueprints, slides) that will be needed in his teaching. He records the section he taught in the corresponding book of syllabus. He controls the presence of students in his lesson. He is responsible for the regular attendance, discipline and progress of the students of a class. He is also responsible for evaluating the performance of his students.

Many times, he works at home to plan and prepare his teachings, as well as to correct the written essays and other work of the students. Moreover, it must participate in the organization of school holidays and other events and accompany students on visits and day trips. It also participates in the regular and

extraordinary meetings of the teachers' association, where the progress and behavior of students, pedagogical/educational issues, as well as issues related to the operation of the school unit are discussed.

Apart from teaching and other obligations, the primary concern of the Secondary Education Teacher is to develop the initiative, self-motivation and judgment of his students, to help them gain self-awareness and a sense of responsibility and to create a climate of understanding and cooperation with them. He also tries to solve problems that are created for his students inside and outside the classroom, according to the principles of modern Pedagogy and Psychology.

#### The profession of business executive

Graduates of our department, due to the knowledge they acquire on finance, accounting, marketing, taxation, etc., can successfully practice the profession of business executive. Business executives usually do a well-paid job, but it is responsible and has many demands. An unnecessary but desirable qualification of business executives in the labor market is the Master of Business Administration, which is also a distinct master's degree attended by those who want to make a career in business and / or another master's degree specializing in fields of Business Administration (e.g. Marketing, Accounting and Finance, etc.). The world of business needs specialized and talented executives and certainly this profession is an excellent outlet for our graduates.

#### The profession of certified appraiser

Certified valuers carry out estimates of the value of goods (tangible or intangible), which concern indicatively:

Immovable property and rights in rem.

Industrial facilities and their equipment.

Shares not listed on the Stock Exchange and other securities of securities of sociétés anonymes or participations in other companies or cooperatives.

Assets for adaptation to International Accounting Standards.

Artwork.

Collections, valuables, furniture.

Intangible goods, including industrial and commercial property rights, copyright, related rights and generally any intangible element having economic value.

Conducting studies of economic feasibility, alternative use or optimal use of assets.

Reasonable cost of implementing investment programs.

Real estate assets of Mutual Funds.

Real estate of Investment Companies S.A.

Studies of economic feasibility, alternative or optimal use of assets.

Costing of technical works and other constructions.

Damage caused by terrorist acts.

The profession of certified valuer is exercised freely after three months from the announcement of its commencement to the Competent Administrative Authority and the registration of the certified valuer in the Register of Certified Valuers.

The Register of Certified Valuers is kept in the Competent Administrative Authority and is published on the website of the Ministry of Finance. A list of estimates carried out shall be kept at the same authority.

The examinations are conducted twice a year by an Examination Committee, The term of office of the Committee is three years.

Branches of certified appraisers

Certified appraisers may be active and certified in one or more of the following disciplines:

- a) Real estate.
- b) Mechanical and technical equipment - Industrial installations.
- (c) Intangible goods.
- (d) Ships.
- e) Businesses.
- (f) Movable property of any kind.

The syllabus of the examinations includes both the theoretical knowledge of the candidate and his knowledge regarding current issues of the science of assessments in Greece, the European Union and internationally. Specifically, the scientific subjects included in the syllabus to be examined are generally the following:

- 1.Principles of economic theory related to estimative science.
- 2.Business finance.
- 3.Elements of the Purchase of real estate.
4. Economics of the Area.
5. Issues of Intercession.
6. Estimation methods.
- 7.Valuation Standards.
8. Issues of Law and Real Estate Policy.
- 9.Issues of urban planning, spatial planning, environment and sustainability.
10. Issues of construction of real estate.
11. Issues regarding the ethics of the appraiser.

#### The profession of civil contract broker

The real estate agent is the freelancer who deals with buying and selling, renting and managing real estate. It is a dynamic sector, which in the future will continue

to be interesting despite the significant decline in the real estate market today. The Real Estate Agent-Broker of Civil Contracts mediates or indicates with a fee opportunities to buy, sell or rent houses and plots. It undertakes real estate advertisements, inducements, leases and valuations. It collects and processes financial data that it has registered on the computer, in order to bring in communication prospective buyers-tenants with sellers-owners who own real estate. He accompanies his clients, as many times as necessary, to available properties and presents them to them. Finally, he can participate in the conclusion of contracts. After the conclusion of the contracts, he receives his commission.

In order to practice the profession of real estate agent, the following conditions are required for the graduate of the Department of Accounting and Finance to be met:

1. Be a Greek citizen or a citizen of a member state of the European Union or a member-state of the European Economic Area (EEA). A third-country national is required to have a residence and work permit in Greece or a residence permit for independent economic activity.
2. Not to have been convicted of a felony or a misdemeanor for the offences of theft, embezzlement, fraud, embezzlement in the service, forgery or abuse of stamps, infidelity, perjury, fraudulent bankruptcy, defrauding creditors, usury, issuing an unsecured cheque or for any of the crimes relating to the currency.
3. Not to have undergone total or partial, deprivation or subsidiary judicial guardianship (AK 1666-1688).

There is no provision for conducting certification examinations for the profession of civil contract broker.

### The profession of entrepreneur

An entrepreneur is someone who develops a commercial, craft, industrial or other activity for profit. It invests in all sectors of the economy with the ultimate goal of efficient management of its capital. Our graduates have all that theoretical and practical background to develop their business activities fully and successfully. The knowledge they acquire on accounting, money management, taxation and the economy in general help them significantly to succeed in the difficult business arena. It does not require any special certification, the degree of Accounting and Finance is more than enough, although it could be enhanced with a Master of Business Administration and / or another master's degree specializing in fields of Business Administration (e.g. Marketing, Accounting and Finance, etc.).

### **Quality assurance policy**

The quality assurance policy of the Department of Accounting and Finance is fully harmonized with the quality assurance policy of the University and focuses on the continuous improvement of the quality of the curriculum, its educational, research and administrative work.

This policy is made public and disseminated to its members involved, so that its academic and administrative staff, as well as its students, assume responsibility for quality assurance in accordance with their respective roles.

The Department of Accounting and Finance is committed to the implementation of a quality policy that supports its academic physiognomy and orientation.

program of study, promotes its purpose and object, sets, implements, and monitors the quality goals, defines the means, actions and ways to achieve them and applies the appropriate internal and external quality procedures with the ultimate goal of its continuous improvement.

For this reason, the Undergraduate Program of the Department is constituted and regularly updated focusing on academic and applied teaching, research, and search.

Its update considers the scientific developments in the individual research fields it treats, the interdisciplinarity and the emergence of new cutting-edge objects.

At the same time, it attends the programs of related departments of other universities in Greece and abroad.

The implementation of the quality policy presupposes the implementation of quality procedures which ensure the following objectives:

(a) the appropriateness of the structure and organisation of the programme of study,

(b) the achievement of learning outcomes and qualifications in accordance with the European and National Qualifications Framework of Higher Education,

(c) the promotion of the quality and effectiveness of teaching work,

(d) the suitability of the qualifications of the teaching staff,

(e) the strengthening of the extroversion and the international presence of the Department, with emphasis on the recognition of the Department at local, national, and international level

(f) improving the connection with the local community, the labour market, scientific institutions, and graduates of the Department

(g) the promotion of the quality and quantity of the research work of the members of the academic unit,

(h) the conduct of the annual internal evaluation of the undergraduate program of study within the framework of the Internal System

The Department operates an Internal Evaluation Team (OM.E.A.), which has undertaken the evaluation procedures of the Department. Every year he submits to modip. of the Foundation's Annual Internal Report, which includes aggregated data with quantitative data on students, professors, other scientific and teaching staff, study programmes, administrative staff and any other issue concerning the operation of the Department, as well as the proposals for improvement and the objectives of the Departments for the coming years.

In addition, four Committees have been established and operate that will contribute decisively to the achievement of the Department's objectives in the context of the accreditation process of the curriculum.

These are:

- (a) the Strategic Planning Committee,
- (b) the Curriculum Committee,
- (c) the Research Planning Committee,
- (d) the Commission; Erasmus, extroversion and internationalisation.

### **Infrastructure – Support services**

#### Infrastructure

The Department is housed in modern buildings located in Antikalamos (within walking distance from Kalamata). These facilities adequately cover the educational and scientific needs of the department as it has:

- Seven (7) classrooms and four (4) auditoriums in which teachers have the ability to use supervisory and other auxiliary means of teaching, such as projectors, sound and microphone installations. Also at the disposal of the Department there are two (2) multipurpose rooms and a central amphitheater that is used for the organization of workshops, seminars and conferences.
- Six (6) computer educational laboratories used for the laboratory education of students but also within the framework of the broader educational and administrative operation of the Department. The laboratories have a permanent internet connection.

The students of the department can use specialized Business Resource Management (ERP) software, statistical and econometric analysis software (SPSS, Limdep, etc.) as well as the business data database (ICAP Data.Prisma), accessed from the computers of the laboratories and the library.

Conference room with state-of-the-art equipment for the general assemblies of the department.

- Modern library which is a member of the network of Greek academic libraries (Heal-link). The collection of Greek and foreign book titles, as well as its scientific journals, is sufficient.

#### Support Services

The support services provided by the Department to its students are:

- Integration of first-year students

Every year there is an event for the reception of new entrants to the Department and an informative event is organized on the professional prospects of the Department's graduates, the structure of the Department, the structure of the curriculum and the services offered by the Department.

- Student welfare services

The Department offers students food, housing allowance and health care.

- The institution of the Advisor Professor

A faculty member and his/her deputy have been appointed by the Department as study advisors, where at specified times and days they advise students on the issues that concern them.

- Possibility of participation of students in mobility programs.

The Department collaborates with universities abroad through the ERASMUS+ program, in the framework of which the planned inter-institutional collaborations have been signed.

- Support of students through the structures of the Foundation's FOREST.

The Department, in collaboration with the Employment and Career Structure (DASTA) of the University, aspires to contribute to the creation of a single framework for the optimal coordination, synergy and complementarity in the implementation of the actions of the Liaison Office, the Innovation - Entrepreneurship actions and the actions related to the implementation of student Internships.

The status of a student is acquired upon enrolment in the Department. The first registration is made within an exclusive deadline announced by the Ministry of Education. It is obligatory at the beginning of each semester for the student to declare electronically in the relevant information system of the Institution, the courses he will attend.

After registration, the student receives from the Secretariat of the Department:

- (a) Certificate of Studies,
- (b) Codes for electronic services (Academic identity, Eudoxus, etc.),
- (c) the Health Care Booklet, upon request.

### **Teaching**

The professors of the Department combine lectures, seminars, tutorials and workshops in their teaching practices. Students have an active role in shaping the curriculum through their evaluations and their participation in committees and bodies of the Department. In addition to the written and/or oral examination at the end of the semesters, alternative methods of assessing students' knowledge and skills (intermediate progressions, individual-group projects, presentations, etc.) are also used. In many courses, a research paper using Greek and foreign literature is required. For the provision of teaching notes and material and /or additional bibliography, for the posting of assignments, but also as a forum for the communication of teachers-students, the Electronic Platform of the University (e-class) operates.



### **Practical Training**

Recognizing the importance of the institution of Practical Training, the Department has included the Practical Training in the Curriculum as an elective course with six (6) ECTS.

By decision of the Assembly a Practical Training Committee has been established and operates, which

- It is responsible for the creation of relationships with institutions that will offer internships to students, which will be relevant to the Direction of their studies and their general interests.

- Meets at least three times per academic year or whenever deemed necessary.

- She is responsible and recommends to the Assembly of the Department for any matter concerning the organization and proper operation of the institution of Practical Training.

- Submits an annual report to the EOTC, which includes the following: a list of institutions that have employed students, evaluation of the results of the EOKA and proposals for improvement, where appropriate.

The internship gives participants the opportunity to apply the theoretical knowledge and skills acquired through the courses and workshops in real conditions (industry / office). It aims to cultivate skills such as

(a) the search, analysis and synthesis of data and information (using appropriate technologies),

(b) adapting to new situations and strengthening decision-making.

(c) autonomous/teamwork and work in an interdisciplinary environment,

(d) the design and management of projects,

as well as (e) the promotion of free, creative, and inductive thinking.

At the end of the internship, the student will be able to:

- describe practices used in the firm/organisation in which they worked,
- apply knowledge/skills acquired during his/her studies in the host institution's environment,
- to combine knowledge of different disciplines for the efficient solution of problems, and
- evaluate and compare methods based on scientific criteria.

More details on the Regulation of Practical Reconstruction are available on the Department's website.

### **Postgraduate Studies**

The Following Postgraduate Programs operate at the Department of Accounting and Finance:

1. Postgraduate Program (MSc) entitled: "Postgraduate Program in Management and Financial Planning for Public and Private Executives / Executive

MBA in Financial Planning". It was founded in 2017 and already has 4 series of Postgraduate Students. The 4th series of Postgraduate Students will begin in October 2021. (see <http://emba.uop.gr/>)

2. Postgraduate Program (MSc) entitled: "Accounting and Finance" (M.Sc) in Accounting and Finance. It was founded in 2018 and is the transformation-continuation of the Postgraduate Program in "Finance" (founded in 2015) and the Postgraduate Program in "Accounting" (founded in 2017). The 4th series of Postgraduate Students will begin in October 2021. (see <http://macc.uop.gr/>)

### **Doctoral Studies**

Since the establishment of the Department of Accounting and Finance in 2019 as a Department of The School of Management of the University of Peloponnese, 12 PhD candidates have begun the preparation of doctoral studies. In particular, applications are submitted twice a year (February and October). The doctoral studies of the Department are regulated by the Doctoral Studies Regulation (cf. <http://accfin.uop.gr/spoudes/didaktorikes/>).

### **Research**

The Department has developed research collaborations with other Departments of the University of Peloponnese and other universities in the country. These collaborations have led to joint publications, organization of international conferences and workshops and participation in joint research projects.

The Department operates since March 2021 a Laboratory of Finance, Data Analysis and Accounting Studies (Government Gazette 1093/22.03.2021 issue B'). The aim of the Laboratory is to develop collaborations and protocols of cooperation between the Department and bodies of the wider public sector and to provide services, Social Partners and private bodies, clusters, industrial and technological associations in Greece and abroad for the development of Innovations. covers educational and research needs in the field of Finance, Data Analysis and Accounting.

The academic staff of the Department is distinguished for its writing activity, largely based on its research work with numerous monographs and articles in reputable international and Greek scientific journals with a high impact factor. Also, faculty members of the Department participate in editorial boards of international and Greek scientific journals and/or are judges of the publications submitted to them. At the same time, have systematic participation in international and Greek conferences, symposiums, and workshops.

## **PART THREE**

### **STUDENT ISSUES**

#### **Student Participation**

##### ***Representation of Students in The Collective Bodies***

Where provided for by law, there is representation of students in collective bodies of the Institution, the School, and the Department. The representatives of the

students of each cycle of study are elected by all the active students of the cycle, by a single ballot paper and direct, universal and secret ballot. Candidates may be undergraduate students whose duration of study has not exceeded the duration of the semesters required to obtain a degree according to the indicative program of study increased by four (4) semesters, postgraduate students whose duration of study has not exceeded the duration of the indicative program of study and PhD candidates who are in the first five years from their enrolment as Doctoral candidates.

### ***Students' Association***

All students of the Department of Accounting and Finance become members of the Students' Association upon their registration. The supreme body of the Association is the General Assembly. The students' representatives participate in the administration of the Department as provided by law and contribute to the formation of its policy and to the assurance of the quality of studies.

The aims of the association are to identify, study and solve all the problems faced by students, to submit proposals for the upgrading of the studies provided by the University, to defend the free movement of ideas, as well as to cultivate dialogue on scientific, social, political and cultural issues. The Department supports the operation of the student association and encourages students to actively participate in its activities. It encourages the social activation of students and the development of their relations with the local community.

### ***Chamber of Economics***

Graduates of the Department of Accounting and Finance of the University of Peloponnese are entitled to become members of the Economic Chamber and apply for the commencement of the Profession of Economist-Accountant. Similarly, they can become members of the local Associations of Accountants, Economists and Tax Consultants.

## **Topics of Study**

### ***Academic Year and Semesters of Study***

The academic year starts on September 1st and ends on August 31st of the following year. The educational work that takes place in an academic year is structured in two teaching semesters (winter and spring semesters). Each semester of teaching includes at least thirteen full weeks of teaching and from two to four weeks for the examinations. The academic calendar of each year, which includes the dates of the beginning and end of the semesters and the examination periods, is determined by decision of the Senate.

### ***Academic Calendar***

According to the 19/24.08.2021 decision of the Senate (meeting 197th), the academic calendar of the academic year 2021 – 2022, is as follows:

#### **Fall Semester**

Courses start: 11.10.2021

Completion of courses and replacements: 28.01.2022

Start of examination period: 31.01.2022

End of examination period: 18.02.2022

### Spring Semester

Courses start: 24.02.2022

Completion of courses and replacements: 17.06.2022

Commencement of the examination period: 20.06.2022

End of examination period: 08.07.2022

### Repeat Exam

Start date: 29.08.2022

End date: 23.09.2022

### ***Student Briefing***

Students are informed about all issues that concern them in relation to their studies through the Department's website at the address <http://dsep.uop.gr/> and their individual e-mail account of the Institution which they acquire when they register for the Department. **It is the basic concern and individual responsibility of students** to regularly attend the relevant updates and announcements. In addition, students **must register on the e-class of each specific course** they attend at the beginning of each academic semester.

For issues concerning the University of Peloponnese in general, students can be informed from the website of the <https://www.uop.gr/> Foundation.

### ***Teacher Advisors – cooperation between students and teachers***

From the academic year 2020-21 and since then the Department has been implementing the institution of the Advisor Professor.

#### *Appointment of Teacher Advisors – Distribution of students*

At the beginning of each academic year, by decision of the Assembly, a Professor Advisor (SC) is appointed for each first-year student from among the Faculty members of the Department. At the beginning of each academic year, a table with the names of the Advisors of the Professors to whom they are allocated, their e-mails and their office hours is posted on the Department's website. The distribution is based on their registration number equally to the Department's faculty members.

#### *Role – duties of Teacher Advisors*

The Teacher Advisors:

- ☒☒ help students to complete their studies in the most rational and efficient way,
- ☒☒ help to solve problems that may arise during studies;
- ☒☒ direct students to the order in which they will choose their courses, minimizing exam failure,
- ☒☒ advise students, depending on their interests, on the selection of free elective courses, internships, etc.

Students can discuss with their SK any issue of their academic life, as well as any personal difficulties (family, psychological, financial, health issues, etc.), which may affect their studies.

Students communicate with their CRS regularly and at least twice per academic year in predetermined meetings by the CRS. The first meeting may take place during the selection period of courses of the winter semester and the second after the publication of the results of the respective examination period, where they discuss the educational results and the course of the student during the previous semester. Extraordinary meetings may be held when necessary, or if the Advisor so requests, in order to discuss an issue concerning the students. Obviously, students can, whenever they want, to communicate privately with their CRS. The content of the discussions is confidential and the student's personal data is protected by the Advisor.

In case of absence of a faculty member for a long period of time (e.g. due to sabbatical leave, suspension of duties, health problem, etc.), the Secretariat of the Department assigns the students to a new SK.

In the event that a student feels that he/she does not have an adequate response from the CRS that corresponds to him/her, he/she shall address himself/herself directly to the Chair of the Department. The same applies to students of previous years' admissions who seek relevant support and further guidance.

In exceptional cases, students may request the change of their CRS, explaining the reasons to the Chair of the Department. The possibility of satisfying the request shall be considered on a case-by-case basis.

In the context of the general operation of the Department, all teachers accept students for cooperation and assistance on specific days and hours which are announced at the beginning of each semester on the Department's website.

### ***Excellence Policy***

The Department has established and implemented from the academic year 2021-2022 a policy of excellence to encourage and motivate students to participate more actively and efficiently in the educational and research process within the Department.

Within the framework of this Policy, it is the constant aim of the Department to address to external bodies (local bodies, chambers and associations, as well as remarkable and dynamic enterprises from the healthy layers of the domestic economy) in order to help reward our students. The aim of the effort is to raise an amount through kind sponsorships which will be awarded in a special ceremony

to the students of the Department who, according to specific academic criteria, stood out.

This policy includes

(a) Awards of excellence/honorable mention to students of each year who have been successfully examined in all the courses of their year and have an average grade in the courses of the year, greater than or equal to seven and a half (7,5).

(b) Exemption of two graduates each year from the payment of tuition fees for their enrolment in one of the two Postgraduate Programmes organized by the Department. One will be exempt from tuition fees for one MSC and the other will be exempt from tuition fees for the other MASTER. Beneficiaries are only students who (a) have completed their studies in the planned time of study as provided for in the Department's Study Regulation, including the september examination of the final year of studies and (b) have an average score greater than or equal to seven and a half (7.5).

(c) Ability of students of the third year of their studies to participate in research activities of faculty members of the Department if they wish to gain research experience. Beneficiaries are only students who (a) have been successfully examined in all the courses of the first three years of the program of study including the september examination of the third year of study and (b) have an average score greater than or equal to seven and a half (7.5).

(d) Honorable mention and recommendation letter from the President of the Department to the graduates of the Department.

It should be noted that in the foreign language course the candidate must have a promotional grade, but the grade in this course is not counted for the calculation of the average grade. Also, the grade of the Practical Training (if the Practical Training has been selected) is counted in the average of the student.

Scholarship recipients are posted on the Department's bulletin board and on the Department's website on the internet.

### ***Academic Ethics***

The University is a place of free intellectual creation, research and critical thinking. The academic community, which consists of teachers, researchers, students and the administrative and technical staff, is formed with the aim of producing and disseminating scientific knowledge, cultivating social responsibility and humanism, consolidating democracy. To achieve these goals, the members of the academic community are committed to the application of basic principles of ethics and ethics, which concern the relations between them, research and teaching as well as copyright.

In this context:

a. members of the academic community are prohibited from using the ideas, opinions and words of third parties without clear recognition (citation or reference) of their source. Academic research and writing requires the clear juxtaposition of opinions, findings or ideas, from the work of other scientists, to which references must always be accurately made, in accordance with the

applicable rules. Any lack of recognition, even unintentionally, is considered plagiarism.

b. copying, forgery and impersonation during examinations are prohibited.

c. any kind of assignments that are prepared in the context of courses and are part of the evaluation of students, as well as the thesis, must be the products of their own work. Submitting the same paper for evaluation in two or more courses violates the code of academic ethics. Exculpatory work and dissertations are controlled through **turnitin** plagiarism software.

d. in field research, researchers must accurately inform the investigators of the purposes of the research and ask for their consent to their participation. They must also respect the informants and ensure their anonymity, unless the latter agree to make public their identity and the data they provide to the investigator.

e. the construction or falsification of research results is never acceptable to the academic community.

F. respect for all persons, without exception, regardless of gender, nationality, origin, religion, political or other opinion, is a basic principle of academic ethics and the ethics of research.

Members of the academic community, academics and students, must respect and follow the Code of Conduct of the Institution. Any conduct that deviates from this Code is referred to the School's Ethics Committee (see the department's website).

### ***ERASMUS+: Student Mobility - Hosted Students***

The action for student mobility of the Erasmus+ European Programme aims to improve the quality and strengthen the European dimension of Higher Education. Under ERASMUS+ students can choose mobility for studies at partner European universities or for an Erasmus placement.

The responsibility for organizing and developing the Department's mobility program lies with the Department's International Relations Committee and the Department's ERASMUS Academic Coordinator, with the support of the ERASMUS Office of the University of Peloponnese. The Department has signed Erasmus agreements with well-known university Departments of many countries, while it aims to expand collaborations in educational, at a research or other academic level. Under the Erasmus programme, students of the Department undertake part of their studies and/or traineeships abroad, while faculty members teach at universities in other EU countries. Accordingly, through Erasmus, the Department welcomes students and lecturers from abroad.

### ***Outgoing students***

The Department, aiming to enhance the mobility of its students:

(a) Recognizes all ECTS credits received by the student in the Reception Department by matching them with courses of the program of study.

(b) Encourages the participation of students in the ERASMUS programme, through information meetings organized by the Committee on International Relations –

ERASMUS and in which Erasmus students of previous years participate and transfer their experiences.

Invitations and relevant documents are posted on the University's website, on the department's website and on the e-class platform.

The mobility of outgoing ERASMUS students is regulated by the central mobility regulation of the University and the ERÁSMUS+ Programme. The specific criteria that the students of the Department must meet in order to participate in the program are the following:

☒☒ Candidates must have completed their studies in the first two semesters of their studies and have been successfully examined in 70% of the courses of the previous years on the date of submission of their application.

☒☒ The average of their transcript shall not be less than 6,5. In different cases, adequate justification shall be provided.

☒☒ Language Proficiency: The student must have knowledge of the language of instruction of the host institution in accordance with his/her requirements. Additional knowledge of a foreign language and/or the attendance of the English-speaking free elective courses offered by the department are counted in the final assessment. The student must present the corresponding language qualifications, as attested by recognized international certification bodies. The minimum level of language proficiency is the level B1.

☒☒ Personal interview: The motivations for participation in the mobility programme are assessed by conducting a personal interview of the candidates with the department's Erasmus academic director.

Please note that during the interview process, candidates are informed that:

☒☒ Their application is binding and cannot be annulled unless there are serious grounds (with justification).

☒☒ The student may withdraw the application form, without penalty, until the end of the personal interview. In case of cancellation of the application after the announcement of the results, the student will not be entitled to participate in future actions of the Program.

☒☒ Housing and food issues in the host country are settled under the responsibility of the students.

☒☒ The award of a scholarship does not cover all travel expenses, but only part of them.

☒☒ The results of their academic performance will be evaluated based on the transcripts they will provide after the end of their transfer (Transcript of Records).

☒☒ The transfer is considered successful when the student has been examined in courses equivalent to half of the ECTS declared in the Learning Agreement for Studies. Otherwise, the Institution reserves the right to request a refund of part or all the amount of the scholarship.

### ***Incoming students***



The Department accepts foreign students and faculty through the same program. For incoming Erasmus students, courses in English are offered, which are presented in the following table:

Semester	Course Code	Course Title	ECTS
1	UAF02	Mathematics for Economics and Finance	6
1	UAF03	Microeconomics	6
2	UAF08	Introduction to Statistics	6
3	UAF12	Management and Cost Accounting	6
3	UAF13	Inferential Statistics	6
3	UAF15	Principles of Finance	6
4	UAF20	Financial Management	6
4	UAF43	Financial Statement Analysis	6
5	UAF21	Management Accounting and Decision Making	6
5	UAF67	European Union Economic Law	6
5	UAF68	Banking	6
6	UAF25	Money and Capital Markets	6
6	UAF64	Big Data and Analytics	6
7	UAF32	International Financial Management	6
7	UAF33	Corporate and Treasury Management	6
7	UAF40	Corporate Analysis and Valuation	6
7	UAF66	Alternative Investments	6
7	UAF49	Actuarial Models	6
7	UAF53	Economic Sociology	6
7	UAF23	Research Methodology	6
8	UAF34	International Trade and investment Law	6

### ***Erasmus Placement***

The students of the Department have the opportunity to carry out Practical Training abroad through the Erasmus Placement program. The criteria that the students of the Department must meet in order to participate in the program are the following:

☒☒ Candidates must have completed their studies in the first two semesters of their studies and must have been successfully examined in 70% of the courses of the previous years on the date of submission of their application.

☒☒ It is recommended that the average of their transcripts should not be less than 6.5. Otherwise, there will be sufficient justification.

☒☒ Students who are in the last year of their studies on the date of application are in the lead.

☒☒ Language Proficiency: The student must have knowledge of the language defined as the "language of the practical training project" to the extent required. Additional knowledge of a foreign language and/or the attendance of the English-speaking free elective courses offered by the department are counted in the final

assessment. The student must present the corresponding language qualifications, as attested by recognized international certification bodies. The minimum level of language proficiency is the level B1.

Personal interview: The motivations for participation in the mobility programme are assessed by conducting a personal interview of the candidates with the department's Erasmus academic director.

Please note that during the interview process, candidates are informed that:

Their application is binding and cannot be annulled unless there are serious grounds (with justification).

The student may withdraw the application form, without penalty, until the end of the personal interview. In case of cancellation of the application after the announcement of the results, the student will not be entitled to participate in future actions of the Program.

Accommodation and food issues in the host country are settled under the responsibility of the students. The award of a scholarship does not cover all travel expenses, but only part of them.

(See more information on the website of the section).

### ***Credit Transfer and Accumulation System (ECTS)***

The Undergraduate as well as postgraduate programmes offered by the Department of Accounting and Finance are organized based on the European Credit Transfer System (ECTS). ECTS is a credit transfer and accumulation system. It describes the curricula of higher education institutions by assigning credits to the components that make them up. The credits express the workload required to complete an academic program by each student.

The workload includes the time required to complete all planned learning activities within an academic curriculum, such as attending lectures, seminars, independent study, preparation of assignments, internships, participation in examinations, preparation of the dissertation. Responsible for matching the workload per course is the collective administrative bodies of higher education institutions in accordance with the provisions in force.

The workload for each full-time student during an academic year is valued at sixty ECTS." The workload is valued every six months in thirty ects (30 ECTS) and quarterly in twenty credits (20 ECTS). These credits may be transferred from one University to another, so that, in case of a student studying at an institution other than his own for a limited period, through, for example, a mobility program, when the student returns to the home institution, he/she will transfer the credits obtained to the host institution.

### ***Diploma Supplement***

The Department of Accounting and Finance grants a Diploma Supplement to graduates of the first and second cycles of study. The Diploma Supplement is an

explanatory document, which does not replace the official qualification, or the transcript of courses awarded by higher education institutions.

The Annex is attached to the qualifications awarded by the Higher Education Institutions of Europe and provides information on the nature, level, general context of education, content and status of the studies, which have been successfully completed by the person named on the original of the qualification to which the Annex is attached. In the Annex there are no value judgments and there are no statements of equivalence or correspondence or proposals regarding the recognition of the title abroad.

The Diploma Supplement is issued automatically and without any financial charge in Greek and English. The original of the Annex must comply with the conditions of authenticity required for the qualification issued. The date of issue of the Annex does not necessarily coincide with the date of issue of the qualification but may never be earlier than that.

The basic content of the Diploma Annex is uniform for all higher education institutions and is printed on a special uniform paper (membrane) according to the model, the type and the dimensions determined by decision of the Minister of Education, Research and Religious Affairs. The same Decision shall define the areas listed in the Annex and the information contained therein.

### ***Qualifying Exams***

The admission of graduates of other Departments of Higher Education Institutions to the Undergraduate Program of the Department takes place based on their performance in qualifying examinations - competition in the following courses:

- a) Principles of Economic Theory,
- (b) Accounting and
- c) Introduction to Finance,

in accordance with the specific provisions of article 2 of Ministerial Decision B3/121871/3.11.05 (Government Gazette 1517B') and article 15 of Law 3404/2005, as amended by article 57 of Law 4186/2013.

The ranking of successful graduates takes place in the 3rd semester of studies. Any vacancies are filled by candidates who have obtained the minimum pass, provided that it is at least thirty (30) points, regardless of their performance in individual courses. The successful candidates of the 2nd case are enrolled in the 1st semester of studies (paragraph 5a, article 74, Law 4485/2017). For all categories of enlisted persons, the provisions of para. 7 of article 2 of the above Ministerial Decision and its supplementary new B3/63260/15.6.2007 (Government Gazette 1069 B) as well as those defined in para. 5 of Law 3404/2005, as amended by ed. d of article 57 of Law 4186/2013, on the exemption from courses of the Department's Curriculum. Students admitted to the 1st semester are not exempt from the introductory course in which they failed to obtain the minimum required grade.

The application and the supporting documents are submitted to the Department's secretariat from 1 to 15 November.

The submission of supporting documents can also be done by post.

The supporting documents are as follows:

- a) Application of the interested party (available online).
- b) A copy of the degree or a certificate of completion of studies. For graduates abroad, a certificate of equivalence of their degree is also submitted by the Interdisciplinary Organization for the Recognition of Academic Titles and Information (DOATAP) or by the body that is responsible for the recognition of the degree.
- c) Transcript of the degree.
- d) Photocopy of the identity card.

The qualifying exams will be held during the period from 1 to 20 December 2021. The exam schedule will be announced at least ten (10) days before the start of the examination of the first course.

The syllabus of the examined courses, as well as the teaching aids, from which they can study to prepare the interested parties, are presented on the Department's website (<http://accfin.uop.gr/foititika/katataktiries/>).

### ***Academic Identity and PASO***

All students without exception apply electronically for the issuance of an academic identity card by the Academic Identity Service of the Ministry of Education, Research and Religious Affairs.

The academic identity card is also used as a Student Ticket Card (PASO). Only the academic identities of students who do not already hold a degree from another Higher Education Institution are valid. There is a discount on the ticket price of road, rail and waterborne public transport when travelling with them within the country. In order to be able to have the above discount, students are provided with the Special Ticket Card (pass), which they apply for from the website <http://academicid.minedu.gov.gr>. After the application is approved by the Secretariat, the student receives his/her Card from the specific delivery point, which he/she will have chosen when submitting his/her application at no financial cost. The Card has the form of a credit card, has an integrated photograph of the beneficiary, a special security hologram and his details in Latin characters. For the entrance to the information system, students use the same certification data as those of the EVDOXOS service.

The beneficiaries of the Bulletin are:

- students of the 1st cycle of studies, if they have not exceeded the n+2 years of study.
- students of the 2nd cycle of studies for as many years as their studies last, according to the indicative curriculum.
- students of the 3rd cycle of studies, for 5 years from the date of their registration.

Students who have been admitted to Higher Education with qualifying examinations or are studying for a second degree are not entitled to a special ticket.

***Account for Access to the University's Web Services***

Students receive their personal passwords (username and password) to the University's web services from the Secretariat upon registration in the Department.

ATTENTION: The codes acquired by students are necessary throughout their studies (entry into the Information System of the Secretariat, application for textbooks, ordering textbooks, etc.) and students are **individually responsible** for their safe keeping and their direct access to them.

***Liaison Office***

The purpose of the Liaison Office is to provide information and advisory support to students and graduates of the Institution, as well as to any other interested party, on issues related to their educational and professional choice and course by any appropriate means.

Interested parties may contact the staff of the Office by e-mail ([career@uop.gr](mailto:career@uop.gr)).

***Free Provision of Textbooks and Aids***

The regulation of issues of distribution, distribution and payment of university textbooks and deliveries is carried out through the information system **EVDOS** (<http://eudoxus.gr/>). Students enter the central website of the information system from where they are certified (see above).

Each student is provided free of charge with a textbook or other teaching aid for each course of the Program of Study chosen by him/ her, within the time limits set by law.

Students choose the book they will purchase free of charge for each course from a list of relevant textbooks posted on the electronic service for the management of textbooks and other aids EVDOS at the beginning of each academic year.

This benefit is interrupted when the beneficiary enlists and for as long as his/her conscription lasts, suspends his/her studies, becomes a graduate, loses his/her student status for any reason, or reaches the maximum duration of the benefit.

***Complaints & Objections Procedure - Student Ombudsman's Office:***

In the context of strengthening the student-centered educational process, as well as complying with the principles of transparency and accountability, the Department of Accounting and Finance has established the present Complaint Management Procedure for its students. This procedure concerns all complaints related to the quality of the services provided by the Department both in matters of training and in matters of administrative operation.

This procedure is described below.

For the registration of complaints, the attached "Complaint Submission Form" of the Department is available, through the Department's website and through the Secretariat.

The student fills in the "Complaint Submission Form", in which he/she briefly, clearly and objectively records the problem - complaint he/she has, and submits it to the Department's secretariat, in printed or electronic form.

The Secretariat of the Department transmits without delay the complaint of the student, along with any additional material to the Chair of the Department.

The President of the Department examines the problem and takes the appropriate actions, informing, as appropriate, the competent body.

Within a reasonable time for the circumstances, the student is duly informed of the actions that have been taken and the handling in general, as well as of any decisions of the competent administrative body.

Students who wish to request a review for grade improvement are given the opportunity in accordance with the terms and conditions set by the Assembly of each Department. If the student fails more than three times in a course, in accordance with the applicable legislation, he/she may, upon request, be examined in this course by a three-member committee of professors of the School, who have the same or a related cognitive field and are appointed by the Dean. The person in charge of the examination of teachers is excluded from the committee. The application for examination by a committee shall be submitted by the student at least one month before the beginning of the examination period. In case of failure and in the specific examination, the student is referred again to the original way of examination.

In the context of dealing with student complaints, it is possible to activate the Student Ombudsman where students can turn to settle issues with fellow students, faculty, administrative staff (<http://foitmer.uop.gr/sinigoros>).

## **Student Welfare Service**

### ***A. Housing***

According to no. 140832/Z1/25-8-17 (B' 2993) JMD "Determination of procedure and supporting documents for the granting of housing allowance to students of Higher Education Institutions" pursuant to article 10 of Law 3220/2004, as amended and in force, undergraduate students may apply for a housing allowance of 1,000 €.

Electronic applications for the granting of housing benefit are submitted through the website of the Ministry of Education, Research and Religious Affairs <https://stegastiko.minedu.gov.gr>, in the special application for housing benefit.

Those interested can search for more details on the student welfare website (<http://foitmer.uop.gr/epidoma>).

**B. Feeding**

Students of all categories can apply for free meals after they get the code given to them during their registration by the Secretariat of their Department. Applications are submitted **electronically**, through the application on the page: <https://merimna.uop.gr/sitisi/login.php>, **then printed** - if they have been finally submitted to the system - and sent **along with the necessary supporting documents** (by post or delivered by hand), **in the Address: University of Peloponnese Directorate of Academic and Student Affairs Vasileos Konstantinou 21 and Terzaki, Nafplion P.C. 21100**. Those interested can search for more details on the student welfare website (<http://foitmer.uop.gr/category/sitisi/>).

**C. Medical Care**

By para. 3 of article 31 of Law 4452/2017 (A' 17) states that: "Undergraduate and postgraduate students and PhD candidates, who have no other medical and hospital care, are entitled to full medical and hospital care in the National Health System (E.S.Y.) with coverage of the relevant expenses by the National Organization for the Provision of Health Services (E.O.P.Y.Y.), according to the corresponding application of article 33 of Law 4368/2016 (A' 83)". By delegation of article 33 of Law 4368/2016 (A' 21) the JMD was issued under no. A3(c)/ΓΠ/οικ.25132/04-04-04-2016 (908,B') on "Regulations for ensuring the access of the uninsured to the Public Health System".

The issuance of the European Health Insurance Card (E.K.A.A.) for the above categories of students, who move to European Union countries, as well as the coverage of any expenses that may arise, continues to be carried out by the services of the Foundation, under the terms and conditions in force.

Those interested can search for more details on the student welfare website (<http://foitmer.uop.gr/perithalpsi>).

**PART FOUR**  
**PROGRAM OF STUDIES**

**Courses of the 1st Semester of Studies**

The courses of the 1st semester are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	Instructor
				Theory	Exercises	Laboratory			
1st	UAF01	C	Introduction to Transaction Law	2	1		6	150	SPILIOPOULOS
1st	UAF02	C	Mathematics of Economics and Finance	2	1		6	150	MAVRIDOGLOU
1st	UAF03	C	Microeconomic theory	2	1		6	150	MAKRIS
1st	UAF04	C	Principles of Financial Accounting	2	1		6	150	LYGGITSOS
1st	UAF05	C	Applications in Information Technology	1	2		6	150	NIKOLOPOULOS/BAKETEIA
<b>Total 1st Semester</b>							<b>30</b>		



**Courses of the 2nd Semester of Studies**

The courses of the 2nd semester are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	Instructor
				Theory	Exercises	Laboratory			
2nd	UAF06	C	Principles of Business Administration	2	1		6	150	LYGGITSOS
2nd	UAF07	C	Commercial law	2	1		6	150	SPILIOPOULOS
2nd	UAF08	C	Introduction to Statistics	2	1		6	150	GIAKOUMATOS
2nd	UAF09	C	Macroeconomic Theory	2	1		6	150	MAKRIS
2nd	UAF10	C	Greek Accounting Standards	2	1		6	150	GIANNOPOULOS
<b>Total 2nd Semester</b>							<b>30</b>		

**Courses of the 3rd Semester of Studies**

The courses of the 3rd semester are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	Instructor
				Theory	Exercises	Laboratory			
3rd	UAF11	C	Banking and Financial System	2	1		6	150	SYRMALOGLOU
3rd	UAF12	C	Managerial Accounting – Costing	2	1		6	150	GIANNOPOULOS
3rd	UAF13	C	Inductive Statistics	2	1		6	150	GIAKOUMATOS
3rd	UAF14	C	Company Accounting	2	1		6	150	LYGGITSOS
3rd	UAF15	C	Principles of Finance	2	1		6	150	BABALOS
<b>Total 3rd Semester</b>							<b>30</b>		

**Courses of the 4th Semester of Studies**

The courses of the 4th semester are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	Instructor
				Theory	Exercises	Laboratory			
4th	UAF16	C	Analysis of Financial Statements	2	1		6	150	BABALOS
4th	UAF17	C	Operational Research 1	2	1		6	150	GIAKOUMATOS
4th	UAF18	C	Elements of Operational Solutions and ESUs	1	2		6	150	NIKOLOPOULOS/BAKETEIA
4th	UAF19	C	Financial Services Management	2	1		6	150	AGORAKI
4th	UAF20	C	Financial Management	2	1		6	150	AGORAKI
<b>Total 4th Semester</b>							<b>30</b>		

**Courses of the 5th Semester of Studies**

The courses of the 5th semester are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	Instructor
				Theory	Exercises	Laboratory			
5th	UAF21	C	Managerial Accounting - Decision making and control	2	1		6	150	GIANNOPOULOS
5th	UAF67	C	Economic Law of the European Union	2	1		6	150	SPILIOPOULOS
5th	UAF24	C	Portfolio Analysis and Management	2	1		6	150	STAVROGIANNIS
5th	UAF68	C	Banking Management	2	1		6	150	AGORAKI
5th			Elective Course	2	1		6	150	
<b>Total 5th Semester</b>							<b>30</b>		

**Courses of the 6th Semester of Studies**

The courses of the 6th semester are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	Instructor
				Theory	Exercises	Laboratory			
6th	UAF26	C	Introduction to Econometrics	2	1		6	150	STAVROGIANNIS
6th	UAF27	C	Tax Accounting 1	2	1		6	150	GIANNOPOULOS
6th	UAF25	C	Money and Capital Markets	2	1		6	150	BABALOS
6th			Elective Course	2	1		6	150	
6th			Elective Course	2	1		6	150	
<b>Total 6th Semester</b>							<b>30</b>		

**Courses of the 7th Semester of Studies**

The courses of the 7th semester are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	Instructor
				Theory	Exercises	Laboratory			
7th	UAF32	C	International Finance	2	1		6	150	BABALOS
7th	UAF33	C	Corporate Treasury Management	2	1		6	150	MAKRIS
7th	UAF69	C	Data Models and Analysis in Finance	2	1		6	150	NIKOLOPOULOS
7th			Elective Course	2	1		6	150	
7th			Elective Course	2	1		6	150	
<b>Total 7th Semester</b>							<b>30</b>		

**Courses of the 8th Semester of Studies**

The courses of the 8th semester are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	Instructor
				Theory	Exercises	Laboratory			
8th	UAF34	C	International Trade and Investment Law	2	1		6	150	SPILIOPOULOS
8th	UAF70	C	Corporate Financial Planning	2	1		6	150	MAKRIS
8th	UAF31	C	Audit and Internal Audit	2	1		6	150	LYGGITSOS
			Elective Course	2	1		6	150	
			Elective Course	2	1		6	150	
<b>Total 8th Semester</b>							<b>30</b>		

**Elective Courses (Fall Semester)**

The elective courses of the winter semesters are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	TEACHERS
				Theory	Exercises	Laboratory			
A	UAF39	Elective	Financial Econometrics	2	1		6	150	STAVROGIANNIS
A	UAF40	Elective	Company Valuation and Analysis	2	1		6	150	NIKOLOPOULOS
A	UAF28	Elective	Computerized Accounting	1	2		6	150	N/A
A	UAF35	Elective	Financial Derivatives & Hedging Techniques	2	1		6	150	GIAKOUMATOS
A	UAF66	Elective	Alternative Investments	2	1		6	150	AGORAKI
A	UAF49	Elective	Actuarial Models	2	1		6	150	MAVRIDOGLOU
A	UAF50	Elective	Specialty English	2	1		6	150	N/A
A	UAF53	Elective	Economic Sociology	2	1		6	150	SYRMALOGLOU
A	UAF23	Elective	Research Methodology	2	1		6	150	SYRMALOGLOU
A	UAF52	Elective	Marketing Principles	2	1		6	150	N/A
A	UAF41	Elective	Collective Investment Undertakings	2	1		6	150	NIKOLOPOULOS
A	UAF58	Elective	Databases	2	1		6	150	N/A



A	UAF61	Elective	Introduction to E-Commerce and Business	2	1		6	150	N/A
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**Elective Courses (Spring Semester)**

The elective courses of the spring semesters are the following:

Semester	Course Code	Kind	Course Title	Hours/week			Credit Units	Workload	TEACHERS
				Theory	Exercises	Laboratory			
B	UAF30	Elective	Tax Accounting II	2	1		6	150	EXTERNAL. COLLABORATOR
B	UAF54	Elective	International Economic and Monetary Relations	2	1		6	150	SYRMALOGLOU
B	UAF67	Elective	International Financial Reporting Standards	2	1		6	150	EXTERNAL. COLLABORATOR
B	UAF63	Elective	Money and Capital Management	2	1		6	150	MAVRIDOGLOU
B	UAF37	Elective	Theory of Financial Decisions and Games	2	1		6	150	N/A
B	UAF41	Elective	Collective Investment Undertakings	2	1		6	150	NIKOLOPOULOS
B	UAF42	Elective	Applications in a Programming Environment	1		2	6	150	N/A
B	UAF43	Elective	Risk Management	2	1		6	150	MAVRIDOGLOU
B	UAF47	Elective	Stochastic Processes in Finance	2	1		6	150	STAVROGIANNIS
B	UAF48	Elective	Operational Research II	2	1		6	150	N/A
B	UAF51	Elective	Human Resources Management	2	1		6	150	EXTERNAL. COLLABORATOR

B	UAF61	Elective	Introduction to E-Commerce and E-Business	2	1		6	150	EXTERNAL. COLLABORATOR
B	UAF56	Elective	Business and Accounting Ethics	2	1		6	150	N/A
B	UAF55	Elective	Didactics of Economics	2	1		6	150	SYRMALOGLOU
B	UAF62	Elective	History of Economic Thought	2	1		6	150	SYRMALOGLOU
B	UAF64	Elective	Big Data and Analytics	2	1		6	150	NIKOLOPOULOS
B	UAF71	Elective	Internship				6	150	GIANNOPOULOS

