

**Regulation of Operations for the Postgraduate Program
" MSc in Commercial Tax and Economic Business Law: Greek and European Framework)"**

**Article 1
General Provisions**

The Department of International and European Economic Studies of the University of Western Macedonia offers a Postgraduate Program starting from the academic year 2025-2026, titled "MSc in Commercial Tax and Economic Business Law: Greek and European Framework)" in accordance with the provisions of Law 4957/2022, as amended.

The Program focuses on providing specialized knowledge in Commercial Law, Tax Law, and Economic Law.

The purpose of the Program is to specialize professionals in the field of Taxation, Commercial Law, and Economic Law.

The specific objectives of the program are as follows:

- To provide specialized knowledge and skills in Commercial Law, Tax Law, and Economic Law, so that graduates are as prepared as possible to staff economic services, accounting departments of private and public sector businesses, legal, accounting-auditing firms, and financial organizations.
- To promote research and knowledge in the broader field of finance through the preparation of dissertations, studies, scientific publications, textbooks, and European/national programs.
- To develop relationships and collaborations with economic, social, cultural, and production entities in order to not only promote knowledge but also utilize the results of research and innovation, with a focus on the principles of scientific ethics, sustainable development, and social cohesion. Some of the collaborations based on previous activities are:
 - Collaboration with local Bar Associations
 - Collaboration with the Economic Chamber
 - Collaboration with the Commercial and Industrial Chamber
 - Collaboration with associations of Tax Technicians-Accountants

**Article 2
Category of Graduates / Admission of Postgraduate Students**

2.1. Category of Graduates

The MSc Program mainly targets, but is not limited to, graduates from Law, Accounting, Business Administration, Finance, Economics, and related applied science fields from higher education institutions in Greece or internationally recognized institutions.

The maximum number of accepted students cannot exceed seventy (70). In special cases (tied applicants), the Department Assembly may modify the number of accepted students upon justification and approval.

2.2. Admission Process

At the end of the spring semester, the Department Assembly publishes an announcement/call for applications for the MSc Program on the Department's and the University of Western Macedonia's website, detailing:

- Categories of graduates/candidates
- Required qualifications
- Admission criteria and evaluation process
- Dates for submission of applications and supporting documents

Applications, along with the required documents, should be submitted electronically to the Program's Secretariat within the specified deadline, which may be extended by decision of the Steering Committee. Applications without the necessary documents or submitted after the deadline will not be considered for evaluation.

2.3. Selection Criteria for Postgraduate Students in the MSc Program

For the selection of students who will attend the MSc Program, in addition to the mandatory supporting documents for their participation (university degree), the following factors will be considered and evaluated:

Selection Criteria for Applicants	Maximum Credit of Evaluation Units
Degree Grade	20
Bachelor Thesis Related to the MSc Program Topic	5
Second Degree	3
Master's Degree	5
Doctoral Degree	7
Published Scientific Papers in Peer-Reviewed Journals or Proceedings of Scientific Conferences	3
Training Seminars of At Least Six Months Duration Related to the MSc Program Topic	2

2.4. Evaluation of Applicants' Applications

The evaluation of the selection criteria and their grading is carried out by a three-member committee appointed by the Department's Assembly. The grading of the criteria is done by assigning points to the submitted documents based on specific criteria, resulting in the creation of a ranked list of applicants.

Article 3 Study Duration

The duration of the MSc program leading to a Master's Degree (MSc) is three semesters, with the third semester dedicated to writing the thesis. During the first two semesters, students will attend 6+6 mandatory courses, with 13 weeks of teaching for each.

The maximum allowed duration for completing the studies is six (6) semesters. In exceptional cases, following a decision from the Assembly, a student may be granted an extension with a fee of four hundred (400) euros per semester.

Article 4 Course Program

In order to obtain the MSc degree, successful examination in all courses and the MSc thesis is required. Each course and the thesis are graded on a scale from 1 to 10, with 10 being excellent. Each course is worth 5 ECTS credits, and the total number of credits per semester is 30. The MSc thesis is worth 30 ECTS credits. The MSc degree is awarded upon completion of 90 ECTS credits.

Course Program

1st SEMESTER

No	Course Title	Hours	T	E	ECTS
1	Corporate Law and Corporate Governance	2	1	1	5
2	Commercial Contracts of Modern Economy	2	1	1	5
3	Accounting – Audit Law	2	1	1	5
4	Financial and Tax Accounting	2	1	1	5
5	Quantitative Methods in Business Administration	2	1	1	5
6	Ethics in Business and Organisation	2	1	1	5
	Σύνολο	12	6	6	30

2nd SEMESTER

No	Course Title	Hours	T	E	ECTS
7	Capital Market Law (banks - banking works - financial instruments)	2	1	1	5
8	Tax and Customs legislation	2	1	1	5
9	Specific issues of intellectual property of enterprises	2	1	1	5
10	Financial statements of companies	2	1	1	5
11	Business and Organization Administration	2	1	1	5
12	Research methodology - Writing a scientific paper	2	1	1	5
	Total	12	6	6	30

3th SEMESTER

Course Title	ECTS
Master thesis	30
Total	30

Article 5 Management Bodies of the Program

The competent bodies for the establishment, restructuring, organization, and operation of the Program are as follows:

- The University Senate
- The Department Assembly
- The Steering Committee
- The Program Director

1. The University Senate exercises the powers of paragraph 1 of article 82 of Law 4954/2022, as follows:

- a) approves the establishment of the Master's Program or the modification of the decision to establish the Master's Program,
- b) approves the extension of the duration of the operation of the Master's Program,
- c) decides on the abolition of the Master's Program,
- d) exercises any powers related to the Master's Program not assigned by law to other bodies.

2. The Department Assembly is responsible for the organization, administration, and management of the Master's Program, and in particular:

- a) forms Committees to evaluate the applications of prospective graduate students and approves their registration in the Master's Program,
- b) assigns teaching duties to the instructors of the Master's Program,
- c) makes proposals to the Senate regarding the modification of the decision to establish the Master's Program, as well as the extension of its duration,
- d) forms examination committees for the evaluation of the graduate theses of Master's students and appoints the supervisor and the other two members of the examination committee for each thesis,
- e) certifies the successful completion of studies in order to award the Master's degree,
- f) approves the Master's Program's annual report, following the proposal of the Coordinating Committee (C.C.).

By decision of the Department Assembly, the responsibilities of items (a) and (d) may be transferred to the Coordinating Committee of the Master's Program.

3. The Coordinating Committee (C.C.) consists of five (5) members of the faculty (D.E.P.) from the relevant Department or other Departments of the University of Western Macedonia, who undertake teaching duties, have related expertise with the Master's Program, and are appointed by the Assembly of the relevant Department for a two-year term. The C.C. is responsible for monitoring and coordinating the operation of the program, and specifically:

- a) prepares the initial annual budget of the Master's Program and its modifications, provided that the program has resources according to Article 84 of Law 4957/2022, and proposes its approval to the Research Committee of the Special Research Fund (E.L.K.E.),

- b) prepares the program's annual report and proposes its approval to the Department Assembly,
- c) approves the expenses of the Master's Program,
- d) approves the granting of scholarships, either reciprocal or non-reciprocal, according to the provisions of the decision to establish the Master's Program and the Regulations for Postgraduate and Doctoral Studies,
- e) proposes to the Department Assembly the allocation of teaching duties, as well as the assignment of teaching duties to the categories of instructors mentioned in Article 83,
- f) proposes to the Department Assembly the invitation of Visiting Professors to meet the program's teaching needs,
- g) prepares a proposal to modify the curriculum, which is submitted to the Department Assembly,
- h) proposes to the Department Assembly the redistribution of courses among academic semesters, as well as matters related to the qualitative upgrade of the curriculum,
- i) proposes to the Department Assembly the number of students to be admitted and the number of departments that will operate per study cycle.

4. The Director of the Master's Program is a member of the faculty (D.E.P.) of the Department, preferably at the first rank or at the level of Associate Professor, and is appointed by the Assembly of the relevant Department for a two-year term, with the possibility of renewal without limitation. The Director is also the President of the Coordinating Committee (C.C.). The Director has the following responsibilities:

- a) presides over the C.C., prepares the agenda, and convenes its meetings,
- b) proposes matters concerning the organization and operation of the Master's Program to the Department Assembly,
- c) proposes to the C.C., the other bodies of the Master's Program, and the University matters related to the effective operation of the Master's Program,
- d) is the Scientific Coordinator of the program according to Article 234 of Law 4957/2022 and exercises the corresponding responsibilities,
- e) monitors the implementation of decisions made by the Master's Program bodies and the Internal Regulations of postgraduate programs, as well as the monitoring of the execution of the program's budget,
- f) exercises any other responsibility assigned to them in the decision to establish the Master's Program, according to Law 4957/2022.

The Director of the Master's Program, as well as the members of the C.C., are not entitled to any remuneration or compensation for carrying out the responsibilities assigned to them in relation to their duties.

Article 6

Obligations and Rights of Postgraduate Students

6.1. Obligations

Postgraduate students admitted to the Master's Program are required to:

- Attend all courses and activities of the current curriculum regularly. The maximum number of absences allowed for each postgraduate student is one-third of the total instructional hours, regardless of whether the absences are justified or unjustified.
- Submit required assignments for courses on time and within the specified deadlines.
- Respect and adhere to the decisions of the Master's Program bodies and the academic ethics.
- Participate in educational activities, conferences, seminars, symposia, etc., organized by the Master's Program.
- Fulfill their financial obligations by the dates set by the Master's Program Secretariat.

Compliance with the above obligations is considered to be an integral part of the program, and non-compliance is not justified unless there are documented and serious circumstances. Otherwise, the responsible bodies may decide to impose penalties, including the exclusion of postgraduate students from the Master's Program.

A postgraduate student caught copying during an assignment or exam for the first time will be excluded from the exam for the corresponding course and will be required to retake the course in the following period. If a student is caught for a second time copying during their studies or submitting work that has been written by others, they may face permanent expulsion from the program.

6.2. Rights

Postgraduate students are entitled to:

- An academic ID card.
- An email account at the University's e-mail system.
- Access to the University's libraries.
- Access to electronic databases to which the University subscribes (Greek Academic Libraries Union - S.E.A.V.).

The Department is obligated to provide assistance to postgraduate students with disabilities or special educational needs.

The Master's Program may grant scholarships to postgraduate students based on academic excellence criteria, as well as compensatory scholarships in accordance with the applicable legislation and as specifically outlined in the Master's Program Regulation (Article 86 of Law 4957/2022).

Article 7 Technical Infrastructure

The educational process is conducted entirely through modern distance learning methods, in accordance with the provisions of Article 88 of Law 4957/2022.

For the operation of the postgraduate program (MSc Program), the existing distance learning infrastructure, using appropriate educational methods and technological equipment (e-learning) of the University of Western Macedonia, will be utilized.

The integrated distance learning system includes:

a) Moodle

The online educational process is carried out through the Moodle electronic platform (Modular Object Oriented Developmental Learning Environment). Moodle is a software for managing and conducting online courses, offering integrated services for asynchronous e-learning. Specifically, it provides:

- A modern and easy-to-use interface,
- Tools and features for collaborative learning and activities,
- A modern file management environment,
- The ability to monitor educational progress.

b) Eclass by GuNET

The Open eClass platform is a complete Electronic Course Management System and is the proposal of the Academic Internet (GUnet) for supporting Asynchronous E-learning Services. It has been designed with the aim of enhancing the educational process, based on open-source software principles, actively supported by GUnet, and distributed freely. Access to the asynchronous e-learning services is made through a simple web browser without the need for specialized technical knowledge. The Open eClass platform has been designed with key features:

- Adaptability to requirements,
- Flexibility,
- Ease of use,
- Upgrade and expansion capabilities,
- Free availability without the need for usage or maintenance licenses,
- Low operational requirements,
- Independence from the underlying operating system,
- Use of open standards,
- Integration capabilities with other online services,
- Multilingual support,
- Clear functional structures (registration, access, course creation, management, etc.), and
- Continuous support from the Greek Academic Network (GUnet).

The platform supports three main user roles:

- ✓ User – Instructor,
- ✓ User – Learner, and
- ✓ Administrator (there are intermediate roles, such as assistant administrator, user administrator, assistant professor, team leader, guest user, etc.)

c) Zoom

The department has a subscription to Zoom conferencing software, with 250 rooms and one Webinar room that can accommodate up to 1,000 participants.

Zoom supports the creation of virtual classrooms with real-time audio and visual communication, using appropriate equipment (computers, cameras, microphones, speakers, headphones, high-speed networking, and video conferencing software), allowing instructors and learners to have both voice and video communication while being in different locations.

Specifically, the instructor and the learners have the ability to:

- Share applications and documents,
- Use an electronic whiteboard,
- Exchange written messages,
- Access chat rooms for collaboration, interaction, exchanging ideas, and completing joint tasks, by creating different rooms within the same virtual classroom (breakout rooms).

d) Library

The University boasts a remarkable library with access to a wealth of resources and interlibrary loan services. Beyond more than ten thousand titles of printed materials, it offers subscription-based access to three hundred thousand e-books and over five million electronic articles, fully covering all research needs.

Specifically:

- The Library & Information Center of the University of Western Macedonia has an electronic catalog (OPAC) and participates in the Integrated Library System as a Service (ILSaS), also known as "MITOS." This unified catalog includes all the materials from 26 academic libraries. The library catalog is supported by the Sierra library automation system. https://opac.seab.gr/search~S16*gre
- Institutional Repository Dspace. The Institutional Repository for Scientific Works serves as the Digital Library of the institution. It aims to collect, digitally preserve, highlight, and showcase works produced by students in the University's study programs, as well as other publications released by the University of Western Macedonia. <https://dspace.uowm.gr>

- Institutional Repository anaktisis. This Open Access Institutional Repository provides unrestricted and free access to scientific and research material (full texts and metadata). It includes theses and dissertations in electronic format from the former TEI of Western Macedonia. <http://anaktisis.uowm.gr>
- The University subscribes to the plagiarism detection software Turnitin. Turnitin (Originality Check) is a software tool that compares submitted papers and articles with texts from the internet, published works (such as journal articles and books), papers submitted by students to the Turnitin database, and works in institutional repositories. It also detects potential plagiarism in translated texts. <https://noc.uowm.gr/www/services/turnitin/>

e) Microsoft Teams

Microsoft Teams is available on all devices and offers features designed to help students feel involved, even if they are not physically in the classroom. Specifically:

- It records lessons, allowing students to return to the content at their own pace.
- It tracks the progress of each student and class with built-in information that helps identify students at risk and take actions to improve outcomes.

Teams also integrates with many learning management systems to assist students in collaborating.

In addition, the department provides classrooms specifically designed for the implementation of postgraduate programs. Specifically, the available classrooms are:

- 1st classroom: an amphitheater-style room with a capacity of 100 people, equipped with microphone presentation capabilities and internet access.
- 2nd classroom: a room with a capacity of 94 people, equipped with microphone presentation capabilities and internet access.
- 3rd classroom: a room with a capacity of 68 people, equipped with a projector and internet access.
- 4th classroom: a room with a capacity of 56 people, equipped with a projector and internet access.
- 5th classroom: a room with a capacity of 56 people, equipped with a projector and internet access.

The department also has eight (8) fully equipped laboratories. Specifically:

- The 1st laboratory is equipped with twenty (40) modern PCs, one (1) network printer, one (1) projector, one (1) scanner, and one (1) interactive whiteboard. In addition, to support the department's educational needs, it is equipped with the following software packages: Word, EXCEL, PowerPoint, EvIEWS, ERP systems, etc.
- The 2nd laboratory is equipped with twenty (20) modern PCs, one (1) network printer, one (1) projector, one (1) scanner, and one (1) interactive whiteboard. In addition, it is equipped with the following software packages: Word, EXCEL, PowerPoint, EvIEWS, ERP systems, etc.
- The 3rd laboratory is equipped with twenty (20) modern PCs, one (1) network printer, one (1) projector, one (1) scanner, and one (1) interactive whiteboard. Additionally, it supports the department's educational needs with the following software packages: Word, EXCEL, PowerPoint, EvIEWS, ERP systems, etc.
- The 4th laboratory is equipped with twenty (20) modern PCs, one (1) network printer, one (1) projector, one (1) scanner, and one (1) interactive whiteboard. In addition, it is equipped with the following software packages: Word, EXCEL, PowerPoint, EvIEWS, ERP systems, etc.
- The 5th laboratory is equipped with twenty (20) modern PCs, one (1) network printer, one (1) projector, one (1) scanner, and one (1) interactive whiteboard. Furthermore, it is equipped with the following software packages: Word, EXCEL, PowerPoint, EvIEWS, ERP systems, etc.
- The 6th laboratory is equipped with twenty (20) modern PCs, one (1) network printer, one (1) projector, one (1) scanner, and one (1) interactive whiteboard. It also includes software packages such as Word, EXCEL, PowerPoint, EvIEWS, ERP systems, etc.

- The 7th laboratory is equipped with twenty (40) modern PCs, one (1) network printer, one (1) projector, one (1) scanner, and one (1) interactive whiteboard. In addition, it is equipped with the following software packages: Word, EXCEL, PowerPoint, Eviews, ERP systems, etc.
- The 8th laboratory is equipped with twenty (20) modern PCs, one (1) network printer, one (1) projector, one (1) scanner, and one (1) interactive whiteboard. Furthermore, it supports the department's educational needs with the following software packages: Word, EXCEL, PowerPoint, Eviews, etc.

It is worth mentioning that the laboratory is certified by the Ministry of Education for conducting exams on the skills and pedagogical utilization of ICT (Level A and B). Also, it is important to note that the department employs two (2) members of the E.T.E.P. (Special Technical Staff) responsible for covering laboratory needs. These laboratories can be used for specialized presentations using PCs as part of the Practical Exercises. Additionally, one of the computer labs is available for students' free use outside of laboratory hours.

Article 8

Detailed Budget, including operational costs, sources of funding, and resources for the program's operation

The projected income is 58,000 euros, based on the following data:

- The number of students per department will be 20.
- The tuition fees are set at 2,900 euros.
- The income is calculated as $20 * 2,900 = 58,000$ euros.

**Table 1. – Inflows
Budget**

Categories	Cost (€)	Percentage (%)
Equipment and software expenses	5,800	10%
Scholarship expenses for postgraduate students	2,900	5%
Consumables and educational materials (books, etc.)	8,700	15%
Travel expenses for teaching staff of the program	1,450	2.5%
Travel expenses for students of the program for educational purposes	1,450	2.5%
Teaching fees for permanent staff from universities and research centers	8,700	15%
Teaching fees for adjunct teaching staff from universities	580	1%
Teaching fees for staff under paragraph 5 of Article 36 of Law 4485/2017	5,220	9%
Administrative and technical support fees	2,900	5%
Other expenses such as publicity, purchase of educational materials, conference/seminar/lecture/workshop organization, fieldwork expenses, and other operational expenses	2,900	5%
University operating expenses	17,400	30%
Total	58,000	100%

The outflows are estimated based on the following data:

- The travel expenses of recognized scholars (lawyers – tax professionals), as well as faculty members from other institutions, and their accommodation expenses (hotels, as most of the aforementioned will travel from outside Kozani) are estimated at €5,220.
- Administrative and technical support for the Master's program requires an expenditure of €2,900 for the payment of external collaborators.
- The expenditure for the competition for the best scientific papers, as described in the feasibility study, is estimated at €2,900 (5% of the total budget).
- The operational expenses of the institution amount to €17,400, as they are calculated as 30% of the total budget of €58,000.

The tuition fee is set at €2,900 per student, which is quite competitive and relatively low. It is also highlighted that, in addition to the number of students who will pay tuition fees, there will be a percentage who will study for free, as per the provisions of Law 4957/2022.

Based on the experience gained from other cycles of the program's operation, it is estimated that twenty (20) students will pay tuition fees of €2,900 each. Therefore, the income from tuition fees is calculated as follows:

20 students x €2,900 = €58,000 annually.

Based on the above, the table of inflows, based on tuition fees, is provided. Efforts will be made to raise additional resources that will be added to the budget.

Budget

Categories	Cost	Contribution
Equipment and software expenses	€5,800	10%
Scholarships for postgraduate students	€2,900	5%
Consumables and educational material expenses (books, etc.)	€8,700	15%
Travel expenses for teaching staff of the Master's Program	€1,450	2.5%
Travel expenses for students of the Master's Program for educational purposes	€1,450	2.5%
Teaching fees for permanent staff of Universities and research centers/institutes involved in the program	€8,700	15%
Teaching fees for temporary staff of Universities involved in the program	€580	1%
Teaching fees for staff under paragraph 5 of article 36 of Law 4485/2017	€5,220	9%
Administrative and technical support fees	€2,900	5%
Other expenses, such as publicity/marketing expenses, purchase of educational material, organization of conferences/seminars/lectures/workshops, fieldwork expenses, and other operational expenses	€2,900	5%
University operational expenses	€17,400	30%
Total	€58,000	100%

The budget of the Master's Program remains the same each year for the five-year period.

Article 9

Special justification for the necessity of imposing tuition fees, as well as the amount of these fees in proportion to the various provisions provided to students

The Department of International and European Economic Studies proposes tuition fees for the Master's Program (MSc) for the following reasons:

- The MSc will be taught by faculty members (DEPs) who cover their teaching hours at the undergraduate level, while classes will be held on weekends (Friday, Saturday, or Sunday). This arrangement requires compensation for the lecturers for their work during non-standard hours.
- The MSc will also be taught by highly recognized scholars with specialized knowledge and relevant experience in the fields of Law and Accounting (Article 83 of Law 4957/2022). Specifically, university professors with significant practical experience will be invited to teach in the program, which is designed to prepare students for high-level positions in the private or public sectors. Students are expected to gain significant benefits from interacting with both academic professionals and market professionals. Specifically, the participation of these lecturers in the program:
 - Will contribute to a deeper connection between the students' education and the job market, bridging the gap between theory and practice.
 - Will provide students with opportunities to meet and network with professionals in their field and with high-ranking officials.
 - Will strengthen the professional orientation of students.
 - Will impart scientific knowledge and real-world experiences to students.
- The MSc will also include faculty members from other universities, with the aim not only of transferring their specialized knowledge but also of fostering the creation of research teams that will advance research in cutting-edge fields.
- The comprehensive and efficient administrative and technical support of the MSc, outside the regular working hours of the institution's administrative staff (Friday, Saturday, or Sunday), requires expenses for the payment of external collaborators who will be responsible for various tasks. This expense will primarily serve the students, as external collaborators will assist in:
 - Processing course registrations and requests for certificates.
 - Providing students with accurate and comprehensive information regarding their courses, grades, and general obligations.
 - Announcing schedules, updates, and other important information electronically.
 - Managing and processing data for the generation of statistics and other reports.
- The expenditure for rewarding research papers published in high-ranking scientific journals is also necessary, as it is expected to:
 - Encourage professors to include MSc students in their research teams, which will significantly enhance the benefits for students, not only in research but also in their professional careers. Specifically, students are expected to:
 - Receive further training in research methodology from other members of the research team.
 - Develop a collaborative and team-based culture in conducting research as members of research teams formed by MSc professors.
 - Significantly improve their CVs with publications in reputable scientific journals.
 - Enhance the academic level of the students.
 - Contribute to the visibility of the MSc program and, by extension, the department and the institution.
 - Upgrade the scientific and research profile of the department's faculty members.
 - Promote the development of science and society in general.

It is important to note that, given the reduced budgets of institutions and their inability to cover the aforementioned expenses, the funding of these expenses from the tuition fees is considered necessary. The tuition fee of 2,900 euros is the second lowest among the sixteen Master's programs of this specialty. Considering the low tuition fees, the significant provisions provided by the MSc program (as detailed above), and the fact that the MSc addresses the specialized needs of a region for qualified personnel, the operation of this MSc with these characteristics is considered particularly important.

Article 10

Duration of the Program's Operation

The Master's Program (MSc) will operate until the academic year 2029-2030.

Article 11

Evaluation of Postgraduate Students

The evaluation of students for each course is conducted by the instructor in the manner they have defined before the start of the lectures (examination, assignment, or a combination of both). The evaluation of their performance is based on a scale of 1-10, with a passing grade of 5. A student who fails the course examination or assignment must repeat the examination/assignment process in September. If the postgraduate student fails the examination of a course or courses, and according to the Master's Program Regulations, it is deemed that they have not successfully completed the program, they will be examined, upon request, by a three-member committee of faculty members (DEPs) from the Department, who have the same or related subject expertise as the course being examined, and are appointed by the Departmental Assembly. The examiner who is responsible for the course is excluded from this committee. Instructors are required to issue the results of examinations and assignments within thirty (30) days from the submission of assignments or completion of exams. Postgraduate students are required to attend all lectures and other activities related to each course without exception. The maximum number of absences allowed for each student is one-third of the total instructional hours (13 hours) for each course, whether the absences are justified or unjustified. If a student exceeds this limit, the Coordinating Committee (S.E.) will decide whether the course should be repeated or whether the student will be excluded from the MSc program.

Article 12

Master's Thesis

1. At the beginning of the 3rd semester, the postgraduate student submits a request to the Departmental Assembly for the approval of the thesis topic, proposing a supervising professor after consultation. The request is accompanied by an abstract of the proposed thesis. The supervisor is designated from the teaching staff who has partial or full teaching responsibilities within the MSc program. The supervisor is responsible for monitoring and controlling the progress of the thesis, ensuring that the goals and specifications of the research are met.
2. The members of the Three-Member Examination Committee must have the same or related scientific expertise as the subject area of the MSc program.
3. The writing of the thesis may be submitted in a foreign language, after agreement with the supervising professor.
4. The change of the thesis topic is possible, following a justified recommendation by the student and approval by the Coordinating Committee. A change in the thesis topic does not justify an extension of the deadlines mentioned above. In exceptional cases, if there is an objective

difficulty or a significant reason, it is possible to replace the supervisor or a member of the Three-Member Examination Committee upon a decision by the Departmental Assembly.

5. Upon completion of the thesis, after approval from the supervising professor, a final evaluation will be scheduled, including an oral presentation of the topic before the Three-Member Examination Committee.
6. With the submission of the Master's Thesis, the student is responsible for its writing and is accountable for any instances of plagiarism, paraphrasing, etc. Plagiarism is defined as partial or full copying or the use of elements from another person's work, published or unpublished, without proper and clear reference to the specific source, as well as the inclusion of any source material, even from the student's own studies, without a proper and clear citation. Plagiarism is considered a serious academic violation. In cases of confirmed plagiarism, following a justified recommendation from the supervising professor, the Assembly may decide on the permanent removal of the student from the MSc program. Presentations of the Master's Theses are done orally and in person.
7. The maximum time for the submission of the Master's Thesis is eighteen (18) months from the date it is approved by the Departmental Assembly. In special cases, after a request from the student and approval by the Assembly, the time limit may be extended by up to two (2) semesters.
8. The general grade of the Master's Thesis, on a 10-point scale, is calculated as the weighted average of the grades of the individual courses and the Master's Thesis (weighting coefficients are considered). The grading scale awarded is: "Excellent" (8.5-10), "Very Good" (6.5-8.49), and "Good" (5-6.49).

Article 13 **Evaluation of Courses and Instructors**

After the completion of a course, postgraduate students are invited or may choose to evaluate the course through an electronic questionnaire (available on the website of MODIP of the University of Western Macedonia). <https://modip.uowm.gr>.

Article 14 **Teaching Staff**

- The selection of teaching staff for the MSc Program is determined by the Department's Assembly. The criteria for selecting the instructors are the relevance of their expertise, experience, and their teaching and research work to the subject of the MSc Program
- The following individuals can take on the teaching of courses in the MSc Program:
- Professors, Associate Professors, and Assistant Professors of the relevant Department.
- Members of the categories of ΕΕΠ, EDIP, and ETEP of the relevant Department who hold a doctoral degree, unless the subject is of exceptional and unquestionable specificity for which it is not feasible or common to carry out a doctoral dissertation.
- Appointed Instructors in accordance with Article 173 of Law 4957/2022.
- Emeritus and retired members of the relevant Department after a decision by the Assembly and a well-documented justification (Articles 83 and 170 of Law 4957/2022).
- Members of the Teaching and Research Staff (DEΠ) from other Departments of the same university or DEΠ members from other universities, or researchers from research centers under Article 13A of Law 4310/2014 (A' 258).
- By decision of the Department Assembly, based on the Director's proposal, distinguished scientists who hold a professor or researcher position at a research center, artists, or renowned scientists with specialized knowledge or relevant experience in the subject area of the MSc Program from

Greece or abroad may be invited as guest speakers, in accordance with the provisions of Article 83 of Law 4957/2022.

- By decision of the Assembly, PhD holders may be hired to assist in teaching courses and conducting exercises.

Article 15

Graduation Ceremony

The graduation ceremony is determined by a decision of the Department's Assembly.

Article 16

Parallel Educational and Research Activities

Students of the MSc Program may assist the work of the teaching staff, such as overseeing undergraduate courses, organizing conferences, etc.

In addition to teaching courses, parallel educational and research activities may take place during the MSc Program, such as seminars, lectures, workshops, etc. A certificate is awarded to participants who attend the parallel educational activities of the MSc Program.

Article 17

Discount Policy – Scholarship

As part of its corporate and social responsibility, the MSc Program offers a special discount-scholarship to employees in the public and private sectors.

In the public sector, the discount is offered to employees who belong to the same service (e.g., ministry, region, municipality, or service), while in the private sector, the discount is offered to employees of the same company, or association of individuals (with or without legal personality), or organization (e.g., professional association) or union (e.g., bar association), etc.

Specifically, in the case of simultaneous registration:

- a) for two employees, the discount will be 10% each
- b) for three employees, the discount will be 15% each
- c) for four employees, the discount will be 20% each
- d) for five employees, the discount will be 25% each
- e) for six or more employees, the discount will be 30% each.

The 30% discount is the maximum possible and is provided in the third semester of studies.

To qualify for the aforementioned discount, the employee must explicitly state in their application that they wish to receive the scholarship.

Article 18
Amendments to the Regulations

The provisions of this Regulation governing the operation of the MSc Program may be amended, following a substantiated proposal, by decision of the competent bodies, in accordance with the applicable legislation.

Article 19
Regulation of Other Issues

For any issues not provided for in the Postgraduate Studies Regulations, the Departmental Assembly will address them