UNIVERSITY OF WESTERN MACEDONIA

SCHOOL OF ECONOMIC SCIENCES

STUDY GUIDE
MASTER'S PROGRAM
MSc in Commercial, Tax, and Economic Business Law: Greek and European Framework

DEPARTMENT OF INTERNATIONAL AND EUROPEAN ECONOMIC STUDIES

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TABLE OF CONTENTS

1. General 3
2. Mission of the MSc Program 4
3. Educational and Professional Goals 4
4. Category of Graduates 5
5. Duration 5
6. Internationalization - External Relations 6
7. Awarded Academic Title 6
8. Admission Requirements 7
9. Access to Doctoral Studies 8
10. PROGRAM OF STUDIES 8
11. Master's Thesis 9
12. Staff 10
13. Facilities and Infrastructure 10
14. Operating Costs 10
15. Final Exams 11
16. APPENDIX 12

- Learning Outcomes 15
- List of Faculty Members with Contact Information 16
- Useful Information 17

1. General

The Department of International and European Economic Studies, which was established as a new department at the University of Western Macedonia through Law 4610/2019, is considered one of the emerging departments in the field of economics. It combines and offers not only the core courses of the discipline but also adopts modern trends, offering courses that address contemporary issues. This ensures that graduates are equipped not only with academic theory but also with applied practice.

The curriculum covers both the field of economic sciences, with a focus on globalization, international business, and European economic integration, as well as international economic relations between the EU and Greece. Additionally, it includes administrative courses in the field of international business management, corporate accounting, and international finance, providing added value to graduates with an attractive, modern, and applied program.

Graduates of the department receive a degree in economic sciences, which is considered equivalent not only to the degrees of other corresponding economic departments in Greek universities but also to the equivalent degrees in economic sciences from European and American universities.

Compared to other similar European Studies departments, the Department of International and European Economic Studies distinguishes itself by primarily focusing on Economic Science at the international and, specifically, European level. Additionally, it offers secondary focus on other related disciplines such as Political Science, Law, and Business Administration. The department aims for high academic standards at both undergraduate and graduate levels, as its faculty members are internationally recognized in their field.

2. The mission of the Master's Program

The Master's Program (MSc) titled "Commercial, Tax, and Business Law of Enterprises: Greek and European Framework" aims to promote the development and dissemination of knowledge in the fields of International Economics and International Business Administration. It also aims to provide students with the necessary tools for their academic and professional career advancement.
As part of its mission, the program:

- Provides specialized knowledge in the theory and research of international management and economic sciences, with an emphasis on European and international business actions of Greek companies. This enables graduates to effectively meet the labor market demands in Greece, EU member states, the Balkans, the Black Sea region, and the rest of the world.
- Follows international developments in the academic and educational sectors.
- Develops academic and educational collaborations with higher education institutions both in Greece and abroad on a bilateral, regional, and multilateral level, utilizing European and international funding programs.
- Attracts foreign professors and students and offers education in a foreign language.
- Collaborates with productive and commercial enterprises, trade chambers, associations, and public bodies operating in the international market.
- Utilizes modern educational technologies by applying innovative e-learning methods and evaluation systems using specialized software, fully aligned with the capabilities of the new economy, aiming to enhance the knowledge and skills of the program's graduates. It further develops the application of new educational technology through distance learning.
- Conducts basic and applied research. It aims to develop international postgraduate programs specializing in international business in collaboration with higher education institutions both in Greece and abroad.
- Enhances the skills and capabilities of students to meet the needs of the market and international businesses, making them capable and competitive in both national and international environments.
- Aims for the employability of the program’s graduates in the labor market.
- Organizes and participates, through representatives and faculty members, in international scientific conferences.
- Prepares and adapts to changing educational, economic, and social conditions in regional, national, and international contexts.
- Prepares to ensure and improve the quality of the education provided by the Department, which is certified through international evaluation and accreditation.

- Organizes International Inter-Institutional Master's Programs in collaboration with Greek and foreign universities, as well as Interdepartmental Master's Programs, aiming for synergy and added value in the postgraduate studies of students.

3. Educational and Professional Objectives

The specific objectives of the program are as follows:

- Knowledge of Greek and EU company/business law, including the establishment, operation, transformation, and dissolution (liquidation, bankruptcy - rehabilitation) of companies.
- Knowledge of intellectual property and industrial law [trademarks, patents, competition (unfair and free), works and creators, intellectual and related rights, communication, especially business communication].
- Knowledge of tax and customs law.
- Knowledge of accounting and auditing laws concerning companies.
- Full scientific understanding and research of modern trends in tax accounting and business law.
- The application of corporate law, tax law, accounting, and both internal and external auditing practices in real-world business conditions.
- The application of advisory practices in business taxation.
- In-depth exploration of ethical issues in government, administrative, and communication policies of corporate entities.
- Preparation for doctoral studies.
- Comprehensive and thorough informational (theoretical and practical) coverage of the needs of legal professionals, both those in private practice and those working in legal services in the public and private sectors, particularly in businesses and corporations.
- Addressing the needs for top-level management in both private and public sector businesses.
- Full understanding of the entire scope of Greek and EU corporate, tax, customs, accounting, auditing, banking, and intellectual property law in synergy with tax accounting and auditing, the monitoring and analysis of tax practices in businesses, and their administrative function, behavior, and communication.

4. Category of Graduates

The Master's Program (MSc) is primarily, but not exclusively, aimed at graduates from Law, Business Administration, Economics departments, Accounting, Finance, Auditing, Banking, and related scientific fields from Higher Education Institutions in Greece or recognized equivalent institutions abroad, as well as graduates in Political Science. A prerequisite is a good knowledge of the English language.

5. Duration

The duration of the Master's Program (MSc) leading to a Master's Degree (MSc) will be 3 semesters, with the third semester being dedicated to the completion of the Master's Thesis. Each semester consists of 12 weeks of teaching and one exam week. Each student must complete the MSc program within a reasonable time frame, which cannot exceed three (3) years. A student may suspend their studies for up to one year if there are serious reasons for suspension.

The duration for obtaining the MSc is three (3) teaching semesters for a full-time program, with the third semester dedicated to the completion of the Master's Thesis, and five (5) teaching semesters for a part-time program, with the fifth semester dedicated to the completion of the Master's Thesis.

Upon successful completion of the program, graduates will be able to:

- Understand the laws regarding commercial companies, both Greek and European.
- Understand the laws surrounding corporate transformations.
- Understand intellectual property laws (industrial and intellectual property).
- Understand the tax and customs laws applicable to legal entities.
- Understand accounting and auditing laws for companies.
- Analyze alternative tax practices and advise businesses and individuals adequately.
- Maintain accounting records for all categories.
- Prepare financial statements according to existing legislation and analyze the tax implications of accounting data.

- Collect, record, analyze, and evaluate the financial and tax status of both businesses and individuals.
- Develop specialized skills in solving tax, accounting, and auditing problems, which are required in research and innovation for the development of new knowledge and procedures in the field.
- Draft consolidated financial statements according to both Greek and International Accounting Standards (IAS) and audit financial statements according to both Greek and International Standards, applying costing and management accounting in budgeting.
- Understand specific administrative issues such as governance, leadership, management/marketing, organizational behavior, business communication, and business ethics.
- Apply internal and external auditing procedures in businesses, as well as legislation regarding applied accounting, tax, labor, and commercial matters (particularly for commercial companies) according to current tax law, Greek GAAP, International Accounting Standards (IAS), and International Auditing Standards (ISA).
- Apply financial methods aimed at utilizing statistical data through quantitative methods in Business Administration.
- Understand banking financing for businesses.
- Develop research skills and critical thinking in analyzing tax and auditing standards.

To obtain the MSc, successful completion of all courses in the program and the Master's Thesis is required. The courses correspond to thirty (30) credit units per semester. During the first two semesters, students are required to complete and pass twelve (12) courses, earning 5 credits (credits) for each course (30 credits per semester, a total of 60 credits for the first two semesters). The Master's Thesis also corresponds to thirty (30) credits. A total of one hundred twenty (120) credits is required for the completion of the program.

The teaching language of the program is Greek. However, with the approval of the Steering Committee, the courses may be taught in English if necessary.

6. Extraterritoriality - Internationalization

A strategic goal for the revitalization and upgrading of the country's productive base is the gradual transformation of domestic entrepreneurship from non-internationally competitive sectors to the production of internationally competitive products and services with high domestic added value.

Given that the Greek market is small and the collapse of the domestic market is dramatic, achieving this goal relies on the ability of Greek businesses and the country's overall extroversion system not only to improve their export performance but also to create the conditions for their meaningful and effective integration into international production and marketing networks for goods and services.

Education and the development of human resources are called upon to play an important and essential role in the competitive survival of businesses, with human resources – the workforce – being the key differentiator and means of gaining a competitive advantage.

The country needs well-trained human resources with specialized knowledge and transversal skills that can create hubs of innovation, support priority development sectors, and serve a new business model.

For these reasons, the strategic goal of the Master's Program is to develop collaborative relationships with economic, social, and productive bodies. Such bodies include local Bar Associations, the Economic Chamber, the Chamber of Commerce and Industry, Associations of Tax Advisors and Accountants, as well as reputable companies in the market.

Through communication and cooperation with these bodies, the immediate connection of the courses to market requirements is achieved, ensuring their ongoing relevance. Furthermore, the results of research and innovation are utilized, maintaining a focus on the scientific principles of ethics, sustainable development, and social cohesion.

7. The academic title awarded

As part of the Master's Program in Commercial, Tax, and Business Law: Greek and European Framework (MSc in Commercial, Tax and Business Law: Greek and European Framework), a Master's Degree is awarded with the same title. Upon successful completion of their studies, students will have the necessary scientific and technological knowledge and skills to work professionally in all areas related to the Department's fields of study. They will be able to engage as executives in international businesses, export and/or import commercial enterprises involved in international business activities and investments, international economic cooperation, organizations, and companies in both the private and public sectors that provide supportive services for international economic activities, or as self-employed professionals.

Graduates will possess specialized knowledge in the field of legal science (Business Law) and economic science, along with expertise in Accounting, Finance, and Business Administration. They will also be equipped with knowledge of the legislative/regulatory framework governing financial transactions, particularly in a comparative context (European - domestic).

8. Admission Requirements

The admission of students to the Master's Program (MSc) is done based on selection according to the internal operating regulations of the program.

Specifically, towards the end of the spring semester, the Department's Assembly publishes a call for applications on the Department's and the University of Western Macedonia's websites. This announcement includes the following details:

- Categories of eligible candidates
- The necessary academic and professional qualifications of the candidates
- The method and criteria for evaluating applicants
- Deadlines for submitting applications and supporting documents

The relevant applications, along with the required documents, must be submitted electronically to the Secretariat of the Master's Program within the deadline specified in the announcement, which may be extended by the Steering Committee's decision. Applications that are not accompanied by the required documents or are submitted after the deadline will not be considered in the selection process.

The required documents to be submitted by applicants are as follows:

- Application for admission
- A copy of the Bachelor's Degree (foreign degrees must be certified by the Greek National Centre for Recognition of Qualifications (DOATAP) for equivalency and recognition)
- A transcript of undergraduate courses showing the degree grade
- A Curriculum Vitae (CV) that includes participation in programs, research, and other relevant activities related to the program
- Proof of English language proficiency, at least B2 level or higher, certified by a recognized institution
- A simple photocopy of the applicant's ID card

Additional documents that may be submitted and will be evaluated are:

- Other higher education degrees
- Master's degree
- Doctoral degree
- Publications in peer-reviewed journals, conference proceedings, etc.
- Training seminars of at least six months duration relevant to the subject of the program
- Letters of recommendation

Foreign degrees will be accepted if the university is listed in the "National Registry of Recognized Higher Education Institutions Abroad" and the degree is included in the "National Registry of Degree Types from Recognized Higher Education Institutions Abroad," maintained by DOATAP. Foreign qualifications are also validated with an equivalency certificate from DOATAP (for those who have it).

Proficiency in the Greek language for foreign applicants can be proven when:
a) The applicant has completed secondary education in Greece or in a Greek-speaking school abroad
b) Holds a degree in Greek language/philology from an equivalent foreign institution
c) Has completed a full undergraduate cycle at a Greek institution or has successfully completed at least two years in a Greek tertiary institution
d) Holds a certificate of Greek language proficiency from a state-recognized institution.

Proficiency in the English language can be certified by exams organized under the responsibility of the Steering Committee.

Documents submitted in person or sent by post are not returned.

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

9. Access to Doctoral Studies

By law, graduates of the Master's program have the opportunity to access doctoral programs at Greek or foreign universities, subject to the conditions applicable at the time for higher education graduates.

Moreover, after obtaining the master's degree, graduates who wish to pursue an academic career in higher education or engage in the research activities of universities and research centers, or work as specialists in businesses and organizations, can continue to doctoral-level studies, leading to the preparation and defense of a doctoral thesis.

10. 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 ιn 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

3^{th} SEMESTER

Course Title	ECTS
Master thesis	30
Total	30

The workload for each course amounts to 150 units in both the first and second semesters, totaling 1800 units for both semesters. In the third semester, the workload is 900 units. In total, the workload across all three semesters is 2700 units.

11. Master's Thesis

1. At the beginning of the third semester, the graduate student must submit an application to the Department Assembly for the approval of the thesis topic, suggesting a supervisor (faculty member) after consultation. The application is accompanied by a summary of the proposed thesis. The supervisor is a faculty member who has partial or complete teaching assignments in the Master's Program. The supervisor is responsible for monitoring and controlling the progress of the thesis, ensuring that the research objectives and specifications are met.
2. Members of the three-member examination committee must have the same or related academic specialty as the field of the Master's Program.
3. The thesis may be written in a foreign language, upon agreement with the supervising professor.
4. The topic of the Master's thesis can be changed, based on a well-justified proposal by the student and approval by the Assembly. Changing the topic does not constitute a reason for extending deadlines. In exceptional cases, if there is an objective difficulty or important reason, the replacement of the supervisor or a committee member may be allowed after the Department Assembly's decision.
5. The length of the thesis is set to 20,000 words. Upon completion of the thesis, with approval from the supervising professor, a final evaluation will be scheduled, which includes an oral presentation of the topic in front of the three-member examination committee.
6. Upon submission of the Master's thesis, the student is responsible for the writing of the thesis and is accountable in cases of plagiarism. Plagiarism is defined as the partial or complete copying or use of another's work, published or not, without due and precise citation of the source, as well as presenting any supporting materials, even from the student's own previous work, without proper citation. Plagiarism is considered a serious academic offense. In cases of proven plagiarism, following a justified proposal from the supervising professor, the Assembly may decide to permanently remove the student from the Master's Program. Presentations of Master's theses are conducted orally and in person.
7. The maximum time for submitting the Master's thesis is eighteen (18) months from the date of its approval by the Department Assembly. In special cases, upon the student's request and approval by the Assembly, the time can be extended by up to two (2) semesters.
8. The overall grade for the Master's thesis is calculated as the weighted average of the grades from the individual courses and the thesis (considering the course weight factors).

The grading scale is as follows:

- "Excellent" (8.5-10)
- "Very Good" (6.5-8.49)
- "Good" (5-6.49).

e) Language of Instruction and Thesis Writing
The language of instruction and thesis writing is either Greek or English.

f) Number of Admitted Students
The maximum number of students admitted to the program each year is set at seventy (70) students per department. Those who tie with the last admitted student will also be admitted beyond the limit.

12. Personnel

The teaching of the postgraduate courses will be carried out not only by faculty members from the Department of International and European Economic Studies of the School of Economics at the University of Western Macedonia, but also by faculty members from other Higher Education Institutions (HEIs) or scientists with recognized professional work in relevant scientific fields and of high prestige, both from Greece and abroad, in accordance with Article 83 of Law 4957/2022..

13. Infrastructure

The Departments operate a comprehensive system for both synchronous and asynchronous e-learning. The integrated e-learning system is designed to effectively support the organization of the educational process through both synchronous and asynchronous teaching methods. Additionally, the existing laboratory equipment of the Department of International and European Economic Studies, located at the University Campus in Koila, Kozani, meets the educational needs related to the implementation of the Master's Program

14. The operating costs

The tuition fees are set at 2900 euros.
The operating costs of the Master's Program will be covered by the tuition fees.
Additionally, the funding of the Master's Program comes from:
a) internal resources of the Higher Education Institution (HEI),
b) the state budget or the public investment program,
c) donations, grants, bequests, and any kind of financial assistance,
d) resources from research projects or programs,
e) any other legal source.

15. Final Exams

The evaluation of students for each course is carried out by the instructor in the manner that has been defined by them before the start of the lessons (examination, assignment, or a combination of these). The evaluation of their performance is based on a scale from 1 to 10 (with 5 being the passing grade). If a student fails the course examination or assignment submission, they must retake the exam/assignment in September. If the graduate student fails the exam in one or more courses, such that, according to the regulations of the Master's Program, they are considered to have not successfully completed the program, they will be examined by a three-member committee of faculty members from the department who have the same or related subject expertise as the exam topic and are appointed by the Department's Assembly. The committee will exclude the instructor responsible for the exam. Instructors are required to release the results of the exams and assignments within thirty (30) days after the submission of the assignments/examinations.

Graduate students are required to attend all lessons and activities specified for each course. The maximum number of absences allowed for each graduate student is one-third (1/3) of the total teaching hours (13) for each course, regardless of whether the absences are justified or not. For a higher number of absences, the Coordinating Committee will decide on the repetition of the course or the exclusion of the graduate student from the Master's Program.

16. APPENDIX

Description of Master's Courses

1st Semester Courses

1. Corporate Law and Corporate Governance

- The Greek and European Framework for Companies
- The concepts and characteristics of commercial companies
- The various forms of commercial companies, such as the general partnership, limited partnership, public limited company, limited liability company, and private capital company
- The characteristics of corporate transformations
- Issues of European corporate law
- Corporate governance, particularly of public limited companies

2. Commercial Contracts of Modern Economy

- The Lease Agreement (Leasing Agreement)
- The business claims agency agreement (Factoring / Forfaiting Agreement)
- The franchising agreement (Franchise Agreement)
- The employment contract (individual and collective labor contracts)
- The know-how licensing agreement (Know-How Agreement)

3. Accounting – Audit Law

- Law 4308/2014: Greek Accounting Standards
- Law 4174/2013: Tax Procedures and Other Provisions
- Auditing Science, concepts of audit subject, audit objectives
- Historical Overview of Auditing
- Distinctions in Auditing – Application of Audit Procedures in Businesses
- Internal – External Audit: Distinction, Procedures, and Implementation Methods
- Audit Tools – Code of Ethics – Auditing Laws – International Regulations – European Directives – COSO – SOX
- Audit Hierarchy and Basic Accounting Principles
- Distinctions and Categorization of Entities and the Financial Statements Published by Each Entity
- Audit Categories – Auditor Qualifications – Audit Verification Tools
- Methods and Applied Audit Verification Procedures, Methods and Techniques for Detecting Fraud.

4. Financial and Tax Accounting

- Types of Books
- Single-entry - Double-entry method
- Ledger - Balance Sheet
- Greek Accounting Standards (ΕΛΠ) Theory
- Review Exercises
- Depreciation
- Inventory Valuation
- Group 6 ΕΛΠ
- Group 7 ΕΓΛΣ
- Closing of Books
- Balance Sheet, Income Statement, Cash Flow Statement, Statement of Changes in Equity.

5. Quantitative Methods for Businesses

- Introduction to statistics, basic concepts
- Collection – classification – presentation of statistical data (tables and charts)
- Statistical measures of central tendency and dispersion
- Basic principles of probability theory
- Probability distributions
- Confidence intervals
- Hypothesis testing for a single population
- Hypothesis testing for two populations
- Non-parametric statistics

- Simple linear regression
- Analysis of variance (ANOVA))

6. Ethics in Business and Organisation

• Introductory observations on Business Ethics: The theoretical content is an essential prerequisite for its analysis and evaluation.
• The concept of Corporate Social Responsibility (CSR): What does corporate social responsibility mean, what is its relationship with related concepts, which theoretical models offer the appropriate interpretive framework for its understanding, and what is their contribution to society?
• Objectives of Business Ethics principles and CSR: CSR is a shining and radiant term, because it means something, but not always the same thing for everyone.
• Systemic approach to the relationships between business ethics, leadership, and corporate governance.

2st Semester Courses

7. Capital Market Law (banks - banking works - financial instruments)

- Union Law of Banks
- European Financial Supervisory System (EFSS)
- The Union Regulatory Framework for Credit Institutions and Investment Firms
- Preventive Supervision
- Banking Contract Law (Operations)
- Investment Services and Activities and Ancillary Services
- Modern Financial Products: Derivatives - Financial Derivatives

8. Tax Customs legislation

• Basic Concepts of European Taxation
• The Tax System
• Distinctions of Taxes
• General Principles of Tax Law
• Types of Taxation
• Income Taxation
• Taxation of the Transfer and Ownership of Property
• Taxes on Expenditure
• Fiscal Policy
• Basic Concepts of Tax Accounting

9. Specific issues of intellectual property of enterprises

Industrial Property
• Unfair and Free Competition
• Trademark
• Distinguishing Features
• Patents and Inventions
• Utility Models - Industrial Designs and Models - Computer Programs - Semiconductor Product Topographies
• Know-How Transfer Agreement

Intellectual Property
• Work and Creator
• Moral Rights
• Property Rights
• Communication, Especially Business Communication

10. Financial statements of companies

• Internal and External Auditing of Businesses and Organizations
• Costing and Budget Preparation
• Investment Evaluation

• Preparation of Financial Analyses and Estimates
• Provision of Financial Advice and Preparation of Financial Studies and Research
• Management of Investment Programs
• Financial Monitoring
• Laboratory Work
• Independent Work
• Basic Financial Statements
• Cash Flows
• Categories of Financial Ratios
• Ways of Using Financial Ratios
• Limitations of Ratio Analysis
• Break-Even Point
• DuPont Analysis
• Z-Score Model
• Business Valuation Based on Financial Ratios

11. Business and Organization Administration

• The Financial System
• Primary and Secondary Money and Capital Markets
• The Role of the Chief Financial Officer in Modern Businesses
• Time Value of Money
• Short-Term and Long-Term Financing
• The Importance of Stocks and Bonds and the Organization of Markets
• Valuation of Stocks and Bonds
• Stock Issuances and Characteristics of Bond Issuances
• Business Financing Tools
• Mergers and Acquisitions

12. Research methodology - Writing a scientific paper

• Introductory Remarks:
Qualitative and quantitative research, respectively, positivism, phenomenology, empiricism, and idealism are some of the dilemmas students face and are called upon to choose a method or approach for the development and strengthening of their argumentation.
• Methodology in Administrative Science: Particularly in the field of social sciences, there is a wide range of investigation into social, cultural, intercultural, and communicative crises, which is based on the principles of qualitative research or, at best, a combination of quantitative and qualitative research.
• Methodology in the Contemporary Digital Age: The methods, techniques, and processes utilized in qualitative research, especially in the modern digital age, an era of information overload and communication management, are sufficiently described and are often subjects of reflection and criticism in research..

3th Semester Courses

13. Master Thesis

The Master's Thesis (MT) has the main goal of addressing and solving, at both theoretical and applied levels, issues that fall within the scope of the Master's Program's scientific fields, synthesizing and utilizing the knowledge acquired in the previous two semesters of study. Through the completion of the MT, postgraduate students are expected to develop the ability to manage complex problems related to the scientific field of Public Administration or to implement an idea within this field. It is a comprehensive task of significant importance, consisting of distinct stages. At the same time, postgraduate students should be able to present the study, research, or implementation clearly, both through an extensive written scientific text and a complete presentation.

The significance of the Master's Thesis is crucial and of great importance. In this context, engagement with topics that are at the forefront of the science, with originality and research interest, is encouraged.
The stages of the thesis can be summarized as follows:

● Description and analysis of the topic
● Analysis of the existing situation, literature review

● Definition of the research field (research questions or hypotheses, objectives, and prospects)
● Description of the methodology followed and the research tools used for the implementation of the thesis
● Data collection and/or implementation
● Results from the chosen form of analysis (statistical, content analysis, practical application)
● Conclusions derived from the research results combined with prevailing theories
● Writing the text
● Creating the presentation

Upon successful completion of the Master's Thesis, students will be able to:
● Understand a scientific topic in-depth
● Clearly identify the boundaries of the topic being studied and recognize all its aspects
● Describe and document the knowledge related to the subject under study
● Present critical and original thinking
● Select the required bibliography
● Select and design the theoretical and research methods to be developed during the handling of the topic
● Apply methodological practices and tools for the analysis of the topic
● Draw scientific conclusions
● Summarize existing knowledge and synthesize it with their own findings
● Possess the learning elements that will allow them to continue their studies.

Learning Outcomes

1. Knowledge of Greek and European Union company/business legislation, including the establishment, operation, transformation, and dissolution (liquidation, bankruptcy – rehabilitation) of companies.
2. Knowledge of intellectual, industrial, and intellectual property law (trademarks, patents, competition law (unfair and free), works and creators, intellectual and related rights).
3. Knowledge of tax and customs legislation.
4. Knowledge of accounting and auditing legislation regarding companies.
5. Full scientific understanding and research on the subjects and modern trends in Commercial Law, Tax Accounting, and Business Legislation.
6. Application of laws and provisions related to companies, taxation, accounting, and both internal and external audits in real market conditions.
7. Application of advisory practices in business taxation.
8. In-depth exploration of specific ethical issues in governmental administration and corporate communication policies.
9. Preparation for undertaking doctoral studies.
10. Comprehensive theoretical and practical knowledge to meet the needs of lawyers, both those practicing private law and those working in legal services in the public and private sectors, especially within businesses/companies.
11. Addressing high-level needs for managerial executives in businesses, both in the private and public sectors.
12. Full understanding of the entire Greek and EU Corporate, Commercial, Tax, Customs, Accounting, Auditing, Banking, and Intellectual Property Law, in synergy with tax accounting and auditing, monitoring and analyzing tax practices within businesses, and their administrative operations, behavior, and communication.

Nominal List of Instructors

First Name	Last Name	Rank	Field of Expertise	Contact Information
Ioannis	Velentzas	Professor	Economic and Commercial / Business Law (Law of Economy and Commerce)	ivelentzas@uowm.gr
Nikolaos	Kartalis	Professor	Accounting	nkartalis@uowm.gr

First Name	Last Name	Rank	Field of Expertise	Contact Information
Nikolaos	Sariannidis	Professor	Quantitative Methods in Accounting and Finance	nsariannidis@uowm.gr
Georgios	Konteos	Professor	Georgios Konteos	gkonteos@uowm.gr
Electra	Pitoska	Associate Professor	Strategy of Small and Medium Enterprises	ipitoska@uowm.gr
Georgia	Broni	Associate Professor	Business Ethics Methodology. Discourse and Power	gbroni@uowm.gr
Georgios	Panou	Assistant Professor	Greek and European Corporate, Commercial and Business Law	gpanou@uowm.gr
Manolis	Gkinoglou	Assistant Professor	International Finance and Accounting	egkinoglou@uowm.gr
Anastasios	Konstantinidis	Assistant Professor	Behavioral Finance and Financial Investment Decisions	ankonstantinidis@uowm.gr
Charis	Skalidi	Assistant Professor	Economic / Commercial Law of Businesses	xskalidi@uowm.gr
Andreas	Rokopanos	Assistant Professor (under appointment)	Economic Analysis, Economic Policy, and Quantitative Methods	
Dimitrios	Fazarakis	Assistant Professor (under appointment)	Economic Organization and Management of International Business Models	

Useful Information

Academic Calendar

Courses, Exams, and Freshman Registration

(The dates are determined by the Ministry of Education at the beginning of the current Academic Year)

Winter Semester Courses	
Winter Semester Exams	
Submission of Summer Semester Course Enrollment	
Summer Semester Courses	
Summer Semester Exams	

Holidays and Student Breaks for Winter Semester

- October 28th (National Holiday)
- November 11th (Liberation Day of Kastoria)
- November 17th (Polytechnic Anniversary)
- (Christmas Break)
- January 30th (Three Hierarchs Day)

Holidays and Student Breaks for Summer Semester

- (Clean Monday)
- March 25th (National Holiday)
- (Easter Break)
- May 1st (Labor Day)
- (Holy Spirit Day)

Library

- The Library has the following goals:
- The proper selection, acquisition, distribution, and effective management of the necessary materials to consistently support the educational and other activities of the University.
- The compilation and provision of bibliographic information based on the users' needs in all fields of knowledge.
- Continuous research and promotion of user needs, based on the rapid development of technology, as well as its application in the Library's services.
- The effective management of its financial resources, as well as the provision of necessary scientific staff to support the Library, ensuring the fulfillment of current and future needs related to the services offered.

Central Library University of Western Macedonia

- Phone: 2461068203, 2461068206
- Email: danismos@uowm.gr
- Location: Koila Area, 50100 Kozani, (Library Building – 1st floor)
- General information: danismos@uowm.gr
  For more information, you can visit the following link:

https://library.uowm.gr/

Erasmus +

Students of the Department can participate in the European student exchange program titled ERASMUS+. ERASMUS+ is the new program of the European Commission for education, training, youth, and sport, which came into effect on January 1, 2014. It incorporates the previous EU programs for education, training, and youth, such as the Lifelong Learning Programme (LLP) (Erasmus, Leonardo da Vinci, Comenius, Grundtvig), the "Youth in Action" program, and five international cooperation programs (Erasmus Mundus, Tempus, Alfa, Edulink, and cooperation programs with industrialized countries).

Specifically, the ERASMUS+ student exchange program offers students who have successfully completed their first year of studies and meet certain criteria the opportunity to complete part of their studies at a related

Department of a European Academic Institution for a minimum duration of 6 months (1 semester) up to 12 months (2 semesters).

After a call for expression of interest, students submit an application, and following evaluation by the Departmental Coordinator of the program, they are selected to participate. Additionally, as ERASMUS+ continues to evolve and expand its activities, it now provides the opportunity for students to undertake internships in organizations and companies abroad for a period of up to 12 months.

Erasmus Office

Katerini Blanta, Institutional Erasmus+ Program Coordinator

Maria Koutzakoutsidou, Administrative Staff

Address: Koila, Kozani, Postal Code 50150

Phone: 24610-68065

Email: erasmus@uowm.gr & int.relations@uowm.gr

For more information, you can visit the following link

https://erasmus.uowm.gr/

Career Office

The Career Office of the University of Western Macedonia aims to be an information center for the students and graduates of our University, aspiring to be a link between the academic and production communities.

Specifically, the Career Office:

Provides information to students and graduates of our University about available job positions in companies and enterprises in the broader public and private sectors, at both local and national levels.

Offers information about postgraduate programs from Greek and foreign universities.

Informs users about available scholarships and bequests in Greece and abroad.

Contributes to raising awareness about mobility programs.

Organizes workshops and seminars of educational and professional interest, as well as Career Days.

COURSE OUTLINE

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	1ST
COURSE TITLE	Corporate Law and Corporate Governance		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2. LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

The aim of the course is to familiarize students with the basic legal rules concerning commercial companies under Greek law (general partnership, limited partnership, silent partnership, public limited company, limited liability company, and private capital company), as well as Corporate Governance

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

- Understand the basic rules governing the major types of commercial companies
- Understand the rights and obligations between partners and members of commercial companies arising from the partnership, as well as the rights and obligations of partners and members towards third parties contracting with the respective company and towards the public authorities.
- Make business decisions (such as choosing the type of company), weighing the advantages and disadvantages of each type of company.

- Provide advice to third parties regarding the advantages and disadvantages of commercial companies, as well as the rights and obligations arising from them.
- Understand the basic rules of Corporate Governance

General Competences

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

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

Search, analysis, and synthesis of data and information. Decision-making.
Independent and team-based research work

3. SYLLABUS

- The Greek and EU framework of companies
- The concepts and characteristics of commercial companies
- The different types of commercial companies, such as the general partnership, limited partnership, joint-stock company, limited liability company, and private capital company
- The characteristics of corporate transformations
- Issues of EU corporate law
- Corporate governance, especially for joint-stock companies
- General partnership
- Limited partnership
- Silent partnership
- Joint-stock company
- Limited liability company
- Private capital company
- Corporate governance

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	(see table below)
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	The evaluation of students is conducted through a written exam at the end of the semester. The exam is held in Greek and includes multiple-choice questions, short-answer questions, essay-type questions, and problem-solving exercises.

Activity	*Semester workload*
Lectures	100
Independent Study	50
Course total	***150***

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

- Velenzas, Ioannis - Panou, Giorgos - Skalidi, Haris, *Corporate Law, Greek and EU Framework*, Ius, 2023
- Velenzas, Ioannis - Panou, Giorgos, *Company Law, Greek and EU Framework*, Ius, 2021
- Rokas, Nikolaos, *Commercial Companies, 9th Edition*, 2019, Athens
- Psychomanis, Spyros, *Commercial Companies Law, 4th Edition*, 2020

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	1ST
COURSE TITLE	Commercial Contracts of Modern Economy ernance		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

The aim of the course is to familiarize students with the basic legal principles concerning Modern Forms of Contracts (such as financial leasing agreements, franchising contracts, business receivables agency agreements, business management and operation contracts, technology transfer agreements, and employment contracts).

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

Understand the basic principles governing Modern Forms of Contracts.
Comprehend the rights and obligations arising from Modern Forms of Contracts for the contracting parties.
Make business decisions, weighing the advantages and disadvantages of modern contracts.

- Advise third parties regarding the advantages and disadvantages of modern contracts, as well as the rights and obligations stemming from them.from them.
- Understand the basic rules of Corporate Governance

General Competences

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

Supplement and appear below), at which of the following does the course aim? *Search for, analysis and synthesis of data and information, with the use of the necessary technology* *Adapting to new situations* *Decision-making* *Working independently* *Team work* *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas* *Project planning and management* *Respect for difference and multiculturalism* *Respect for the natural environment* *Showing social, professional and ethical responsibility and sensitivity to gender issues* *Criticism and self-criticism* *Production of free, creative and inductive thinking* *……* *Others…* *…….*
Search, analysis, and synthesis of data and information. Decision-making. Independent and team-based research work

3.SYLLABUS

- The financial leasing contract (leasing)
- The franchising contract (franchise)
- The business receivables agency contract (factoring contract)
- The business management and operation contract (management contract)
- The technology transfer contract (know-how)
- The employment contract

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	see table below
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	The evaluation of students is conducted through a written examination at the end of the semester. The exam is in Greek and includes multiple-choice questions, short answer questions, essay questions, and problem-solving exercises.

Activity	*Semester workload*
Lectures	100
Independent Study	50
Course total	***150***

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

- Velenzas, Ioannis, **Commercial Law**, 2020
- Georgiadis, Apostolos, **New Forms of Contracts in the Modern Economy**, 6th Edition, 2015, Athens 2020

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	1ST
COURSE TITLE	Accounting – Audit Law		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

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

• Understand the basic concepts of accounting and auditing law.
• Understand the concept of financial statements and distinguish the key accounting items.
• Perform audits on the prepared financial statements, comparing the main accounting principles with the final depicted items.
• Understand the basic concepts of auditing mechanisms for taxation.
• Understand the concept of documentation and indirect audit techniques.

General Competences

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

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

Working in an interdisciplinary environment *Production of new research ideas*	*……* *Others…* *…….*
• Recognition, analysis, and synthesis of data and information. • Analysis of items, comparison, and extraction of conclusions. • Promotion of free, creative, and inductive thinking. • Analysis of critical thinking and production of new research ideas. • Independent and team-based research work. • Critical exercise.	

3.SYLLABUS

• Law 4308/2014: Greek Accounting Standards • Law 4174/2013: Tax Procedures and Other Provisions • Auditing Science, concepts, audit subject, audit objectives • Historical Overview of Auditing • Types of Audits – Application of Audit Procedures across businesses • Internal – External Audits: distinctions, processes, and methods of application • Audit Tools – Code of Ethics – Auditing Laws – International Regulations – European Directives – COSO – SOX • Hierarchy of Auditing and Basic Accounting Principles • Distinctions and Categorization of Entities and the Financial Statements each entity publishes • Types of Audits – Auditor Qualifications – Audit Verification Tools • Methods and Applied Audit Verification Procedures, methods and techniques for auditing and fraud detection.

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	*Activity* / *Semester workload* Lectures: 100 Independent Study: 50 Course total: *150*
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	The evaluation of students is conducted through a written examination at the end of the semester. The exam is in Greek and includes multiple-choice questions, short answer questions, essay questions, and problem-solving exercises.

Activity	*Semester workload*
Lectures	100
Independent Study	50
Course total	*150*

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

• Velenzas I., Kartalis N., Broni G. "AUDITING AND LAW: INTERNAL AUDIT OF COMPANIES FOR THE PREVENTION, DETECTION, AND INVESTIGATION OF ECONOMIC FRAUD", 2017

• Velenzas I., Broni G. "BUSINESS ETHICS - CORPORATE GOVERNANCE - CORPORATE SOCIAL RESPONSIBILITY. ACCOUNTING - AUDITING ETHICS AND DEONTOLOGY", 3rd edition, 2017

• Velenzas I. "TAX ACCOUNTING AND AUDITING LAW", 2017

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	1^{ST}
COURSE TITLE	Financial and Tax Accounting		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

In the course of General Accounting Principles and Accounting Standards, the basic principles governing the Greek Accounting Standards are analyzed, and the International Accounting Standards are presented with the goal of deepening students' knowledge both theoretically and practically in the accounting cycle and the rules that govern accounting science. Special accounting topics are also analyzed in the form of case studies, and answers are provided to issues that govern businesses.

Upon completion of the lectures, the student will be able to understand in-depth special accounting topics both theoretically and practically. Additionally, the course includes an analysis of the Consolidated System, Accounting for Branches, Depreciation, the accounting process for closing books, as well as the principles for preparing balance sheets according to both the Greek Accounting Standards and the International Accounting Standards.

General Competences

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
Decision-making	*Respect for the natural environment*
Working independently	*Showing social, professional and ethical responsibility and sensitivity to gender issues*

Team work *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Criticism and self-criticism* *Production of free, creative and inductive thinking* *……* *Others…* *…….*

- Independent Work
  • Group Work

3.SYLLABUS

Week 1: Basic Accounting Principles. Theoretical and conceptual framework of accounting according to the Greek Accounting Standards (GAS).
Week 2: Accounting - Legal Framework of GAS.
Week 3: Calendar Exercises.
Week 4: Depreciation.
Week 5: Valuation.
Week 6: Deferred Taxes.
Week 7: Impairment of assets.
Week 8: Provisions.
Week 9: Accounting Liabilities at the end of the period.
Tax Liabilities.
Week 10: End of Period Operations.
Week 11: End of Period Exercises.
Week 12: Financial Statements.
Week 13: Review.

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	(see table below)

Activity	*Semester workload*
Lectures	100
Practical exercises focusing on the application of methodologies and case study analysis in smaller student groups.	25
Independent Study	25
Course total	***150***

STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	I. Written Final Examination (70%) which includes (alternatively and/or cumulatively): • Multiple choice questions • Development and approach of topics related to General Accounting • Problem-solving related to Greek Standards • Comparative evaluation of theoretical elements II. Presentation of Work + Progress Test [30% in total (alternatively and/or cumulatively)

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

• Kartalis Nikolaos (2019) "Greek Accounting Standards (Theory and Exercises)", Research Studies and Scientific Services, Serres.
• Ntzanatos Dimitris (2008) "International Accounting Standards in Simple Words and Their Differences with Greek Standards", Kastaniotis Editions, Athens.
• Vlachos H., & Loukas L. (2009) "International Accounting Standards", Papazisis Editions.
• Grant Thornton (2009) "International Financial Reporting Standards"
• I.F.R.S Analytical Presentation (Volumes A, B & C) 3rd Edition, Grant Thornton - Athens.

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	1ST
COURSE TITLE	Quantitative Methods for Business		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

The core of quantitative methods for businesses involves the use of statistical techniques. Therefore, the goal of the course is, after introducing the basic concepts of statistics, to present the methodology for collecting, organizing, and presenting statistical data, describe the main theoretical probability distributions, and develop the ability to solve problems related to probability, combinatorial analysis, confidence intervals, and conducting statistical tests. The course will also introduce regression analysis and analysis of variance, as well as familiarize students with statistical methods as tools for decision-making.

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

- Has knowledge of the basic concepts of probability theory and statistics.
- Has knowledge of the statistical measures of central tendency and dispersion.
- Is familiar with the characteristics of the basic theoretical probability distributions.
- Understands the methodology for collecting, processing, and presenting statistical data.
- Applies methods of inferential statistics (confidence intervals and statistical tests) to one and two samples.
- Applies the ANOVA method to multiple samples.
- Applies statistical methodology and is able to understand and interpret statistical conclusions for real-world problems.

• Uses specialized statistical analysis software to study real-world problems.
General Competences *Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?* *Search for, analysis and synthesis of data and information, with the use of the necessary technology* *Adapting to new situations* *Decision-making* *Working independently* *Team work* *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas* *Project planning and management* *Respect for difference and multiculturalism* *Respect for the natural environment* *Showing social, professional and ethical responsibility and sensitivity to gender issues* *Criticism and self-criticism* *Production of free, creative and inductive thinking* *……* *Others…* *…….*
• Searching, analyzing, and synthesizing data and information. • Promoting free, creative, and inductive thinking. • Generating new research ideas. • Independent and group research work. • Practicing critical thinking.

3.SYLLABUS

- Introduction to statistics, basic concepts
- Collection, classification, and presentation of statistical data (tables and graphs)
- Statistical measures of central tendency and dispersion
- Basic principles of probability theory
- Probability distributions
- Confidence intervals
- Statistical hypothesis testing for one population
- Statistical hypothesis testing for two populations
- Non-parametric statistics
- Simple linear regression
- Analysis of variance (ANOVA)

4.TEACHING and LEARNING METHODS - EVALUATION

<table>
<tr><td>DELIVERY
Face-to-face, Distance learning, etc.</td><td colspan="2">Distance Learning</td></tr>
<tr><td>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students</td><td colspan="2">Use of PowerPoint & the electronic platform open-eclass
Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.</td></tr>
<tr><td rowspan="11">TEACHING METHODS
The manner and methods of teaching are described in detail.
Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.

The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</td><td>Activity</td><td>Semester workload</td></tr>
<tr><td>Lectures</td><td>100</td></tr>
<tr><td>Independent Study</td><td>50</td></tr>
<tr><td></td><td></td></tr>
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<tr><td></td><td></td></tr>
<tr><td>Course total</td><td>150</td></tr>
<tr><td>STUDENT PERFORMANCE EVALUATION
Description of the evaluation procedure

Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other

Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</td><td colspan="2">The assessment of students is done through a written exam at the end of the semester. The exam is conducted in Greek and includes multiple-choice questions, short-answer questions, essay-style development questions, and problem-solving tasks.</td></tr>
</table>

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

• Sarianidis Nikos and George Koteos, 2016. Introduction to Statistics, Kozani
• Fourastie, J., Laslier, J. - F., 2001. Probability and Statistics. Pataki Publications, Athens.
• Siardos G., 2005. Methods of Multivariate Statistical Analysis. Stamouli Publishing A.E.
• D. S. Moore, W. I. Notz, (2005) Statistics: Concepts and Controversies, 6th ed. W. H. Freeman.
• D. S. Yates, D. S. Starnes, D. S. Moore (2004) Statistics through Applications. W. H. Freeman. D. S. Moore (2007). The Basic Practice of Statistics. W. H. Freeman. ISBN.

1. GENERAL

SCHOOL	School of Economics			
ACADEMIC UNIT	Department of International and European Economic Studies			
LEVEL OF STUDIES	Postgraduate Program			
COURSE CODE		SEMESTER	1ST	
COURSE TITLE	Ethics in Business and Organisation			
INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*		WEEKLY TEACHING HOURS	CREDITS	
Lectures and Practical Exercises		2	5	
Total		2	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).				
COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area			
PREREQUISITE COURSES:	There are no requirements			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek			
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)			
COURSE WEBSITE (URL)				

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

What is Business Ethics?
Some view business ethics as addressing issues in the relationship between businesses and society, or between businesses and the political process. They subject the purpose of the business to an ethical questionnaire. Others limit business ethics to the narrow objective of maximizing profits for the business.
The learning outcomes of the course describe the specific knowledge, skills, and competencies at the appropriate level that students will acquire upon successful completion of the course.
Introductory Remarks on Business Ethics:
The theoretical content of business ethics is a necessary prerequisite for analyzing and evaluating itUses specialized statistical analysis software to study real-world problems.
Objectives of Business Ethics Principles and CSR:
CSR (Corporate Social Responsibility) is a shining and radiant term because it means something, but not always the same for everyone. Milton Friedman argues that the social responsibility of a business is to increase its profits.
Special Topics:
Corporate Citizenship
Stakeholder Theory
Connection to Business Ethics

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

3.SYLLABUS

BUSINESS ETHICS

- Introduction
- Unfair practices
- The response to dilemmas. The fundamental approaches
- From general to specific theories
- Examples of business dilemmas
- Social contract and the information society. The tensions
- Corporate Social Responsibility (CSR)
- The concept
- Negative positions
- Supporting corporate social responsibility
- The 10 principles of business ethics
- Ethics in leadership
- Forms of political organization in society
- Description of the ethical leader
- a) Collapse of corporate culture
- b) Decreased shareholder value
- c) Defamation
- d) Inability to attract talented employees
- Factors that interact with ethics
- ISSUES OF BUSINESS ETHICS

Ethics

- Ethics in the workplace
- Corporate Social Responsibility
- Introduction
- The Framework for Corporate Social Responsibility (CSR)

- Promotion of a European framework for corporate social responsibility
- Consultations on the Green Paper by the European Commission
- Categories of Corporate Social Responsibility

- Stakeholder Theory
- Ethical Deontology in International Trade
- Corporate Governance and the Birth of Corporate Social Responsibility
- Milton Friedman's stance: The rigid foundation of rejection
- The "rules of the game" according to Carr: Rejection of ethics
- The intervention of ethics
- The Importance of Globalization

Supporting Corporate Social Responsibility

- Survival of socially responsible businesses
- Cultural transformation
- Invoking the "business judgment rule"
- Corporate action as a unified entity
- The religious dimension: The duty of solidarity and reciprocity
- Deconstructing the words "justice" and "market"
- Ethics in Business Transactions & Competition

Competition and its legal treatment

- The historical emergence of competition
- Unfair competition
- The transition of competition from the economic space to the legal domain
- Unfair competitive acts
- Various groups of competitive acts
- Acts of attracting customers
- Deception
- Coercion
- Persistent harassment
- Buying the customer
- Additional benefits
- Bundled transactions or combined sales
- Exploiting the customer's speculative tendencies
- Exploiting emotions
- Exploiting inexperience
- Examples

- Blocking acts

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	(see table below)

Activity	*Semester workload*
Lectures	90
Exercises in Small Student Groups	20
Independent Study	40
Course total	***150***

STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	**Written Exams at the End of the Semester** The written exams, held at the end of the semester in the Greek language, include questions that assess both the knowledge and understanding of the course content, as well as case studies. **Grading Breakdown:** In case students submit assignments, the overall grade distribution is as follows: • **Final Exam (in Greek): 40%** • **Assignment: 60%**

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

- Velenzas, G. – Broni, G., *Business Ethics - Corporate Governance – Corporate Social Responsibility*, 2017.
- Broni, G. (2019), *Business Communication and Business Ethics*, IuS.
- Carroll Archie (2000). A Commentary And Overview of Key Questions On Corporate Social Per- formance Measurement, Business And Society, Vol 39, Issue 4.
- Carroll St. / Gannon M., (1997). Ethical dimensions of International Management, SSBE, Thousand Oaks, SAGE Publications.
- Carroll, Archie B. (1996). Business and Society: Ethics and Stakeholder Management. 3rd ed. Cincin- nati: South-Western College Publishing.
- Carter, C. R. (2005). Purchasing social responsibility and firm performance: the key mediating roles of organizational learning and supplier performance, International Journal of Physical Distribution & Logistics Management, Vol. 35, No. 3, 177-194.
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- Preuss, L. (1997). A moral handrail for business: the need for a contextual model of business ethics, in: G. Moore (Ed), Business Ethics, 41.
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- Rhee, J. W. / Kim, Eun-mee / Shim, Mi-Seon (2007). Does Quality Matter in Television? - Program Quality and Rating as Determinants of Television Channel Brand Equity. Paper presented at the annual meeting of the International Communication Association, Sheraton New York, New York City, NY Online.
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- Rijamampianina, R. (1999). Developing core competence through multicultural learning. Parkland, FL: Universal Publishers.
- Rose, C. (2005). Sams Teach Yourself: Adobe Photoshop CS2 in 24 Hours. Indiana: Sams Publishing.
- Rothman, Howard.
- Roth, W. F. (2005). Ethics in the workplace: A systems perspective. Upper Saddle River: Pearson Prentice Hall.
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- Russell, B. (1967-1969). A Liberal Decalogue. The Autobiography of Bertrand Russell. London: Routledge.
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1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	2nd
COURSE TITLE	Capital Market Law (banks - banking works - financial instruments		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

The aim of the course is to familiarize students with the concepts of Credit Institution Law and EU Banking Law. Connection to Business Ethics

General Competences

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

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

- Investment program management
- Independent work
- Participation in group work

- Investment evaluation
- Understanding basic concepts and principles of Banking Law Independent work
- Group work
- Critical thinking and self-reflection

3.SYLLABUS

- **Union Banking Law**
- **European System of Financial Supervision (ESFS)**
- **The Union Regulatory Framework for Credit Institutions and Investment Firms**
- **Preventive Supervision**
- **Banking Contract Law (transactions)**
- **Investment Services and Activities and Ancillary Services**
- **Modern Financial Products: Derivatives – Financial Derivatives**

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	(see table below)
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	The assessment of students is conducted through a written exam at the end of the semester. The exam is held in Greek and includes multiple-choice questions, short-answer questions, essay-type questions, and problem-solving.

Activity	*Semester workload*
Lectures	90
Exercises in Small Student Groups	20
Independent Study	40
Course total	***150***

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

- Velenztzas, G. (2022), Banks - Banking Operations, IuS.
- Velenztzas, G. (2012), Financial Markets, IuS.
- Psychomanis, S., Handbook of Banking Law, 2nd Edition, 2016, Athens-ThessalonikiPreuss, L. (1997). A moral handrail for business: the need for a contextual model of business ethics, in: G. Moore (Ed), Business Ethics, 41.

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	2nd
COURSE TITLE	Tax and Customs legislation		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

The purpose of the course is to familiarize students with specific topics in Tax and Customs Law.
Upon successful completion of the course, the student will be able to:

- Understand the processes and differences between transactions within the country and with foreign countries.
- Understand the distinction between transactions with EU member states and third countries.
- Understand the process of international commercial terms (FOB – EXW – CMR, etc.).
- Understand the taxation of transactions under the provisions of Law 4172/2013 and Law 4174/2013.
- Fully comprehend the possibility of taxation and the special conditions that apply in international trade.

General Competences

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

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

Working in an international environment *Working in an interdisciplinary environment* *Production of new research ideas*	*Production of free, creative and inductive thinking* *……* *Others…* *…….*

- Search, analysis, and synthesis of data and information
- Decision-making
- Independent and group research work
- Application of knowledge in practice
- Exercise of critical thinking and self-criticism

3.SYLLABUS

- Basic concepts of European tax law
- The tax system
- Classifications of taxes
- General principles of tax law - basic concepts of tax accounting
- Types of taxation
- Income taxation
- Taxation of transfer and ownership of property
- Taxes on expenditure
- Fiscal policy

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	The assessment of students is conducted through a written exam at the end of the semester. The exam is held in Greek and includes multiple-choice questions, short-answer questions, essay-type questions, and problem-solving.

Activity	*Semester workload*
Lectures	100
Independent Study	50
Course total	***150***

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

- Velenzas G., *Economic Law*, new edition, IuS - Legal Bank, 2017.
- Velenzas G. – Panou G. – Skalidi H. – Kanavas V., *Tax & Customs Legislation, Greek and European Framework*, IuS, 2022.
- Velenzas G., *Law of the Economy (Economic Law), II, Special Economic Law*, IuS - Legal Bank, 2007.
- Velenzas G., *Public Limited Company (simple & listed). Corporate Law & Capital Markets Law*, new edition, IuS - Legal Bank, 2008.
- Velenzas G., *Law of Technology & Innovation*, new edition, IuS - Legal Bank, 2013.

1. GENERAL

SCHOOL	School of Economics			
ACADEMIC UNIT	Department of International and European Economic Studies			
LEVEL OF STUDIES	Postgraduate Program			
COURSE CODE		SEMESTER	2nd	
COURSE TITLE	Specific issues of intellectual property of enterprises			
INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*		WEEKLY TEACHING HOURS	CREDITS	
Lectures and Practical Exercises		2	5	
Total		2	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).				
COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area			
PREREQUISITE COURSES:	There are no requirements			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek			
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)			
COURSE WEBSITE (URL)				

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

The aim of this course is to familiarize students with specific issues in intellectual property law, such as contracts related to software and the protection of software, as well as selected issues in industrial property law (trademarks and patents). In this course, unfair competition law and competition protection law (free competition) are briefly presented.

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

- Understand the basic concepts and principles, as well as the key legal rules relating to selected issues of intellectual property law, industrial property law, and competition law.
- Recognize the economic significance of these issues, as well as the rights and obligations of the creator/holder in relation to third-party contracting parties, as well as the rights of the creator/holder against infringers of their rights.
- Understands the rights and obligations of entrepreneurs arising from the violation of the rules of unfair competition law, as well as the law for the protection of (free) competition.
- Understands that marketing methods are not always lawful.
- Provides advice to third parties regarding the rights and obligations of the creator/holder in relation to third-party contracting parties, as well as the rights and obligations arising from the infringement of intellectual and industrial property rights.
- Provides advice to third parties regarding the consequences arising from the violation of the rules of unfair competition law, as well as the law for the protection of (free) competition,

both in relation to competitors and to the Authorities.

General Competences

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

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

- Search, analysis, and synthesis of data and information
- Decision-making
- Independent and group research work

3.SYLLABUS

- Software contracts
- Legal protection of software
- Trademark
- Patent
- Unfair competition law
- Law for the protection of (free) competition
- Communication, especially business communication

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	***Activity*** / ***Semester workload*** Lectures / 100 Independent Study / 50 Course total / ***150***
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	The assessment of students is conducted through a written exam at the end of the semester. The exam is held in Greek and includes multiple-choice questions, short-answer questions, essay-type questions, and problem-solving.

Activity	*Semester workload*
Lectures	100
Independent Study	50
Course total	***150***

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

- Velentzas, Ioannis, Economic Law, 2020
- Velentzas, Ioannis, Technology Law, 2021.

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	2nd
COURSE TITLE	Financial statements of companies		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

Upon successful completion of the course, the student will acquire knowledge and skills, enabling them to:

- Understand the key financial ratios and how to use them.
- Assess a company or a bank based on the analysis of its financial ratios. The theory is supported by selected chapters from the recommended literature.

The theoretical background of each exercise involving the use and analysis of financial ratios usually aligns with the theoretical content of the course. In cases where new theoretical concepts are introduced, they are analyzed to ensure a better understanding of the laboratory exercises.

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

- Understand the concepts of financial ratios.
- Comprehend the functioning of financial ratios.
- Understand how the evaluation of companies can be achieved using financial ratios.
- Use financial ratios to draw conclusions regarding the financial position of the company.
- Work with bankruptcy models, primarily E. Altman's model, to identify whether the company is in a strong or weak position and propose financial solutions if needed.
- Analyze the Dupont Analysis to assess the company's profitability.
- Analyze liquidity ratios to prevent difficult situations for the company

General Competences
Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?
Search for, analysis and synthesis of data and information, with the use of the necessary technology *Adapting to new situations* *Decision-making* *Working independently* *Team work* *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas* *Project planning and management* *Respect for difference and multiculturalism* *Respect for the natural environment* *Showing social, professional and ethical responsibility and sensitivity to gender issues* *Criticism and self-criticism* *Production of free, creative and inductive thinking* *……* *Others…* *…….*
• Investment evaluation. • Preparation of financial analyses and estimates. • Providing financial advice and conducting financial studies and research. • Management of investment programs. • Financial monitoring. • Laboratory work. • Independent work.

3.SYLLABUS

- Basic Financial Statements
- Cash Flows
- Categories of Financial Ratios
- Methods of Using Financial Ratios
- Limitations of Ratio Analysis
- Break-Even Point
- DuPont Analysis
- Z-Score Model
- Business Valuation Based on Ratios

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	**Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.**
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	I. Written Final Exam (60%) which includes: Development of theoretical topics, as well as solving exercises based on the taught theory. II. Online Submission of the Theory Assignment (40%) III. Language of Assessment: Greek

Activity	*Semester workload*
Lectures	47
Individual Assignment – Financial Statement Analysis	40
Practical Exercises	15
Independent Study	48
Course total	***150***

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

- Kartalis Nikolaos (2019), **Analysis of Financial Statements with ELP**, Published by: RESEARCH STUDIES AND SCIENTIFIC SERVICES - AMKE, Serres.
- Lazaridis Th., Konteos G., Sariannidis N., (2013), **Modern Financial Analysis**, Self-published by the authors, Kozani [ISBN: 978-960-93-5138-6].
- Katsanidis St., (2006), **Corporate Finance**, Published by Barbounakis Charalampos, Thessaloniki [ISBN: 960-287-068-0].
- Kantos Konstantinos (2002), **Financial Statement Analysis**, Published by Nikitopoulos E. & Co. O.E., Athens [ISBN: 960-390-024-0].
- Lazaridis I., Papadopoulos D. (2005), **Financial Management, Volume A**, Published by Ioannis Lazaridis, Thessaloniki [ISBN: 960-92515-0-1].
- Lazaridis I., Papadopoulos D. (2005), **Financial Management Case Studies**, Self-published, Thessaloniki [ISBN: 978-960-92515-5-6].

Web sites:

1. www.specisoft.gr
2. www.wikepedia.org

academic journals

- *Journal of Banking & Finance*
- *Journal of International Financial Markets*
- *Journal of Bank Management*
- *International Journal of Banking Accounting and Finance*
- *Journal of Financial Services Management*
- *Journal of Performance Management*

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	2nd
COURSE TITLE	Business and Organization Administration		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

The goal of the course is for students to gain knowledge of basic financial figures and methods.

Additionally, students will acquire a basic mathematical foundation regarding compound interest methods and develop the ability to apply them.
Students will understand all the stages of the management and financial decision-making process, which includes capital budgeting and a basic understanding of financial statements.
They will gain a clear understanding of the variety of funding sources and types available in the business sector, as well as the related advantages and disadvantages of various financing options.
Students will gain the ability to conduct both quantitative and qualitative evaluations of investment plans, along with a critical understanding of the concepts that should be applied in these situations.
Analyze liquidity ratios to prevent difficult situations for the company
An assessment of the role of working capital, its relationship with the financial sustainability of the company, and its long-term investment plans.
The application of basic financial methods related to investment evaluation, financial models, funding evaluation and development, management, and discounting of cash flows, Net Present Value (NPV), Internal Rate of Return (IRR), etc.

General Competences

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

Supplement and appear below), at which of the following does the course aim?

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

- Application of Knowledge in Practice
- Searching, analyzing, and synthesizing data and information, using the necessary technologies.
- Independent work
- Teamwork
- Critical thinking and self-criticism.

3.SYLLABUS

- **Topics in Business Finance**
- What is Business Finance?
- The Shareholding Company
- The Importance of Cash Flows
- The Goal of Financial Management
- The Agency Problem and Control in a Shareholding Company
- The Balance Sheet
- The Income Statement
- Taxes
- Net Working Capital
- Economic Cash Flows
- The Cash Flow Statement
- Cash Flow Management
- Financial Statement Analysis
- Ratio Analysis
- DuPont Identity
- Financial Models
- External Financing and Growth
- Valuation: The One-Period Case
- The Multiple Period Case
- Compounding Periods
- Simplifications
- Amortizing Loans
- What is a Company Worth?
- Why Use Net Present Value?
- Payback Period Method
- Discounted Payback Period Method
- Internal Rate of Return
- Problems with the IRR Approach
- Profitability Index
- Capital Budgeting Practice
- Additional Topics in Business Finance

- Additional Cash Flows
- Inflation and Capital Budgeting
- Alternative Definitions of Cash Flows from Operating Activities
- Certain Special Cases of Discounted Cash Flow Analysis
- Return and Risk for Portfolios
- Efficient Frontier for Two Securities
- Efficient Frontier for Multiple Securities
- Diversification
- Systematic Risk and Beta Coefficients
- Portfolios and Factor Models
- Cost of Capital
- Estimating the Cost of Equity using the CAPM
- Estimating Beta

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	see table below
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	Written Exams at the End of the Semester The final exams, held in Greek, will consist of questions (development) that test the knowledge and understanding of the content of the course, or case studies. If students complete assignments, the total grading will be as follows: • Final Exam in Greek: 40% • Assignment: 60%

Activity	*Semester workload*
Lectures (Theory and Exercises)	90
Exercises in Small Student Groups	20
Independent Study	40
Course total	***150***

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

- Brigham F. Eugene, Houston F. Joel, Principles of Financial Management, ISBN: 9789925576463 - Publisher: Broken Hill Publishers LTD
- Brigham F. Eugene, Ehrhardt C. Michael, Financial Management – From Theory to Practice, ISBN: 9789925575442, Publisher: Broken Hill Publishers LTD
- Ross Stephen, Westerfield W. Randolph, Corporate Finance, ISBN 9789963274017 – Publisher: Broken Hill Publishers LTD
- Vasiliou D., Hreiotis N., Financial Management – Theory and Practice (2nd Edition)
- Lazaridis G. Themistocles, Financial Analysis
- Vasiliou Dimitrios, Hreiotis Nikolaos, Investment Analysis and Portfolio Management (2nd Edition)
- Filios Vassilios, Financial Management
- Drakos Anastasios, Karathanasios Georgios, Corporate Financial Management
- Cecchetti Stephen, Schoenholtz Kermit, Money, Banking, and Financial Markets, 5th English/2nd Greek Edition
- Saunders Anthony, Cornett Marcia M., Financial Markets and Institutions

- Damodaran A., Applied Corporate Finance

1. GENERAL

SCHOOL	School of Economics		
ACADEMIC UNIT	Department of International and European Economic Studies		
LEVEL OF STUDIES	Postgraduate Program		
COURSE CODE		SEMESTER	2nd
COURSE TITLE	Research methodology - Writing a scientific paper		

INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*	WEEKLY TEACHING HOURS	CREDITS
Lectures and Practical Exercises	2	5
Total	2	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialised general knowledge, skills development*	Scientific Area
PREREQUISITE COURSES:	There are no requirements
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes (provided there is a request from Erasmus students)
COURSE WEBSITE (URL)	

2.LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

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

The course is a basic introductory course in scientific research and scientific writing. It aims to help students acquire knowledge about scientific research, understand the process of applied research, and follow the exact steps involved. Specifically, it teaches students how to define a research topic, conduct a systematic literature review, define research hypotheses, carry out empirical research, develop their findings, and finally, how to write and present their work.

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

- Have a complete understanding of how to conduct scientific research, write a scientific article, prepare a thesis, and write a monograph.
- Understand how to conduct literature research and identify the most important sources used.
- Know how to collect secondary data, recognize existing limitations, and how to conduct research online.
- Define the methodology of their research and develop an appropriate research plan.
- Checks for potential measurement errors, validity, and reliability of their research.
- Knows how to choose the sample size (Sampling) and the basic statistical methods for analyzing the data from their research.
- Is familiar with qualitative research methods.
- Knows how to write the presentation of a research paper or academic work.
- Knows how to present research orally.

General Competences

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

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

- Search, analyze, and synthesize data and information.
- Promote free, creative, and inductive thinking.
- Generate new research ideas.
- Conduct independent and group research work.
- Practice critical thinking.

3.SYLLABUS

- Conceptual approach to research – Characteristics – Reasons for conducting research
- Types of academic work – specifications
- Research ethics and methodology
- Research problem – research questions & hypotheses
- Literature review
- Qualitative & Quantitative Research Methods
- Research tools for data collection (questionnaires, interviews, etc.)
- Population – sample research (sampling)
- Questionnaire construction
- Tools – Statistical Methods for Data Analysis – Measurement errors – Validity – Reliability
- Writing academic papers
- Techniques for presenting academic papers

4.TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	Use of PowerPoint & the electronic platform open-eclass Provision of electronic notes, teaching presentations & templates to students via the electronic platform open-eclass.
TEACHING METHODS *The manner and methods of teaching are described in detail.* *Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.* *The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS*	see table below
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	The evaluation of students is done in combination with: I. Participation in a pilot research project and presentation of results (30% of the grade). and II. Completion of an individual research project with defined specifications and presentation (70% of the grade).

Activity	*Semester workload*
Lectures (Theory and Exercises)	60
Exercise - Conducting a Pilot Study Using Information Technology Tools	40
Independent Study	50
Course total	***150***

5.ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

Liargkovas Panagiotis, Dermatis Zacharias, Komninos Dimitris, 2019, *Research Methodology and Writing Scientific Papers*, ISBN: 978-960-418-830-7,
PUBLISHING HOUSE: A. TJIOLAS & SONS S.A.

Adler Emily, Clark Roger, (Edited by: Giannis Tsirbas), 2018, *Social Research, A Guide to Methods and Techniques*, ISBN: 978-960-418-730-0,
PUBLISHING HOUSE: A. TJIOLAS & SONS S.A.

Rainer Schnell, Paul Hill, Elke Esser, *Methods of Empirical Social Research*
1st Greek edition from 9th German edition, 2014, ISBN: 978-618-5036-09-6,
PUBLISHER: PROPOMPOS, KIMERIS K. THOMAS

Chaudhuri, A & Stenger, H (2005). *Survey Sampling Theory and Methods*, Chapman & Hall/CRC.

Andriotis K. (2003). *Quantitative Research and Data Analysis Using SPSS 11.5*, KLEIDARITHMOS Publishing, Athens.

Suggested Articles:
https://elearning.aueb.gr/courses/research-methodology-in-managerial-and-social-sciences.html
http://benl.primedu.uoa.gr/database1/method.pdf

Diplomatic Work or Master's Thesis1. GENERAL

SCHOOL	School of Economics				
ACADEMIC UNIT	Department of International and European Economic Studies				
LEVEL OF STUDIES	Postgraduate Program				
COURSE CODE		SEMESTER	3rd		
COURSE TITLE	Diplomatic Work or Master's Thesisr				
INDEPENDENT TEACHING ACTIVITIES *if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits*			WEEKLY TEACHING HOURS	CREDITS	
				30	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).					
COURSE TYPE *general background, special background, specialised general knowledge, skills development*	*Specialization*				
PREREQUISITE COURSES:	The courses of the 1st and 2nd semester				
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek/English				
IS THE COURSE OFFERED TO ERASMUS STUDENTS					
COURSE WEBSITE (URL)					

2.LEARNING OUTCOMES

Learning outcomes *The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.* *Consult Appendix A* • *Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area* • *Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B* • *Guidelines for writing Learning Outcomes*
The purpose of writing the thesis is to synthesize knowledge on a specific topic related to the scientific fields of the Master's Program (MSc) through a scientific and systematic approach. Through the process of writing the thesis, postgraduate students further develop their critical thinking as they study a specific topic in detail and apply the acquired knowledge in practice. Specifically, the goals of the thesis are: (i) specialization of the postgraduate student in selected and specific fields of knowledge, (ii) deepening of postgraduate students' research thinking and methodology through a comprehensive study and in-depth exploration of a distinct topic, and (iii) application of the knowledge acquired during the courses of the previous semesters. Upon successful completion of the thesis, postgraduate students will be able to: • deeply understand a scientific topic • clearly define the boundaries of the topic under study and recognize all its aspects • describe and substantiate their knowledge related to the subject of study • present critical and original thinking • select the required literature • choose and design the theoretical and research approach they will apply when tackling the topic. use methodological practices and tools for analyzing the topic

• draw scientific conclusions
• summarize existing knowledge and integrate it with their own findings
• possess the learning elements that will enable them to continue their studies

General Competences

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

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

- Search, analyze, and synthesize data and information, using the necessary technologies
  • Adaptation to new situations
  • Decision making
  • Independent work
  • Generation of new research ideas
  • Project design and management
  • Promotion of free, creative, and inductive thinking

3.SYLLABUS

- The main objective of the Master's Thesis (MT) is to address and solve, both theoretically and practically, issues that fall within the scope of the postgraduate program's fields of study, integrating and utilizing the knowledge acquired during the previous two semesters of study. Through the process of completing the MT, postgraduate students are expected to develop the ability to handle complex problems related to the scientific field of Digital Game Development and Multimedia Applications, and/or implement an idea in this field. It is a comprehensive task of significant importance, consisting of distinct stages. At the same time, postgraduate students should be able to present the study, research, or implementation clearly through an extensive scientific written document and a full presentation.
- The Master's Thesis can fall into the following categories:
  • Research/Theoretical, where the focus is on extending studied phenomena with potential applications for solving them.
  • Application, where the focus is on developing a new application in a specific field of interest using one or more software packages or tools.
- The importance of the Master's Thesis is significant and crucial. In this context, engagement in topics that are at the forefront of science, possess originality, and hold research interest is encouraged.
- The stages of writing the thesis can be summarized as follows:
  • Description and analysis of the topic
  • Analysis of the current situation, literature review
  • Defining the research field (research questions or hypotheses, objectives, and prospects)
  • Description of the methodology followed and the research tools for implementing the thesis
- Collection of data and/or implementation of application
  • Results from the chosen form of analysis (statistical, content analysis, practical application)

- Conclusions drawn from the research results in conjunction with prevailing theories
- Writing the paper
- Creating the presentation