



# **Course Outlines**

**Dep. of Accounting and Information  
Systems**

**2021**

## Table of Contents

1st Semester .....	5
FINANCIAL ACCOUNTING I .....	5
INFORMATION TECHNOLOGY .....	9
MICROECONOMICS .....	13
MANAGEMENT.....	15
MATHEMATICS .....	18
2 <sup>nd</sup> Semester .....	20
FINANCIAL ACCOUNTING II.....	20
INTRODUCTION TO INFORMATION SYSTEMS .....	22
MACROECONOMICS .....	26
STATISTICS .....	28
BUSINESS ENGLISH I.....	30
3rd Semester.....	32
ACCOUNTING OF CORPORATE ENTITIES.....	32
FINANCIAL ACCOUNTING III.....	34
DATA BASE .....	36
CORPORATE FINANCE .....	40
CIVIL LAW.....	44
4th Semester.....	47
COSTING AND COST ACCOUNTING.....	47
MONEY – CREDIT - BANKING.....	49
RESEARCH METHODOLOGY.....	53
SYSTEM ANALYSIS AND DESIGN.....	56
CRM INFORMATION SYSTEMS.....	60
5th Semester.....	62
ENTERPRISE RESOURCE PLANNING (ERP) SYSTEMS .....	62
MANAGEMENT ACCOUNTING .....	65
BUSINESS INTELLIGENCE .....	67
TAX CODE .....	71
PORTFOLIO MANAGEMENT.....	74
BUSINESS STRATEGY AND POLICY.....	77
PRINCIPLES OF MARKETING .....	79
PROGRAMMING .....	82
INTRODUCTION TO MARKETING FOR ERASMUS STUDENTS .....	86

LABOUR LAW .....	88
SUPPLY CHAIN MANAGEMENT .....	91
6 <sup>th</sup> Semester.....	94
DATA MINING IN ACCOUNTING .....	94
AUDITING .....	98
FINANCIAL STATEMENTS ANALYSIS .....	101
PROJECT MANAGEMENT .....	104
COSTING SYSTEMS IN DECISION MAKING .....	107
ADVANCED FINANCIAL ACCOUNTING .....	109
COMMERCIAL MANAGEMENT INFORMATION SYSTEMS.....	113
IT APPLICATIONS IN FINANCIAL ANALYSIS.....	115
APPLICATIONS OF DATA MINING .....	117
BUSINESS ECONOMICS .....	121
CORPORATE GOVERNANCE AND BUSINESS ETHICS.....	124
BUSINESS & ACCOUNTING ENGLISH TERMINOLOGY FOR ERASMUS STUDENTS .....	128
7 <sup>th</sup> Semester.....	131
INTERNATIONAL FINANCIAL REPORTING STANDARDS .....	131
MODERN COSTING SYSTEMS .....	134
PUBLIC FINANCE & BUDGETARY POLICY .....	136
SUPPLY CHAIN MANAGEMENT WITH ERP SYSTEMS .....	138
IT APPLICATIONS IN ACCOUNTING.....	141
TAX ISSUES I.....	144
FINANCIALS WITH ERP SYSTEMS .....	148
STOCK EXCHANGE MARKET.....	151
BUSINESS ENGLISH II.....	156
HUMAN RESOURCE MANAGEMENT.....	158
INTRODUCTION TO ADVERTISING FOR ERASMUS STUDENTS .....	163
8 <sup>th</sup> Semester.....	165
BUSINESS CONSULTING AND PRACTICE .....	165
INTERNATIONAL ECONOMIC RELATIONS.....	168
FINANCIAL MANAGEMENT .....	170
E - BUSINESS .....	173
EE INSTITUTIONS AND POLICIES .....	176
ENTREPRENEURSHIP AND INNOVATION.....	178
INTERNAL AUDIT AND RISK MANAGEMENT .....	182
CONSOLIDATED FINANCIAL STATEMENTS .....	186

PUBLIC SECTOR ACCOUNTING .....	188
TAX ISSUES II .....	192
ACCOUNTING INFORMATION SYSTEMS (AIS) .....	196
COMMERCIAL LAW .....	200
FEASIBILITY STUDIES .....	204

**1st Semester**

**COURSE OUTLINE**

**(1) GENERAL**

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190101</b>	<b>SEMESTER</b>	<b>Winter (1st)</b>
<b>COURSE TITLE</b>	<b>FINANCIAL ACCOUNTING I</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>			

**(2) LEARNING OUTCOMES**

<p><b>Learning outcomes</b>  <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p>Upon successful completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Introduce to the basic accounting principles and procedures.</li> <li>• Monitor Accounting cycle.</li> <li>• Engage in the preparation, analysis and interpretation of financial statements of companies with the purpose of decision making.</li> </ul>

**General Competences**

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

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

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

**(3) SYLLABUS**

- Introduction to the concept of Business & Accounting. Basic Accounting Principles and Accounting System.
- Identification of assets & monitoring of changes.
- Accounting Books. Summary of the principles and operation of GAAP. The basics of double entry accounting systems.
- Accounting and Control.
- General Journal, General Ledger, Subsidiary Ledger, Trial Balance.
- Drafting & Interpretation of Financial Statements: Balance Sheet, Income Statement, Results of Operation.

**(4) TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Asynchronous learning (moodle)</li> </ul>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> <li>• E-mail contact with students</li> </ul>	
<b>TEACHING METHODS</b> <i>The manner and methods of</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	39

<p><i>teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	Laboratory work	21
	Autonomous study	90
	Course total	<b>150</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written examinations (100 %)	

#### (5) ATTACHED BIBLIOGRAPHY

##### - Bibliography (in Greek):

- Παπαδέας Β. Παναγιώτης, «Χρηματοοικονομική Λογιστική Πληροφόρηση: Βασική θεωρία και χρήση με ανανέωση του ΕΓΛΣ για τη σύνταξη χρηματοοικονομικών καταστάσεων με τα ΕΛΠ», 2017, Δανάη Π. Παπαδέα
- Στεφάνου Κων/νος, «Χρηματοοικονομική Λογιστική με βάση τα ελληνικά και τα διεθνή πρότυπα», 2019, Εκδόσεις University Studio Press ΑΕ
- Τσακλάγκανος Αγγ. Σπαθής Χαρ., «Χρηματοοικονομική Λογιστική (σύμφωνα με τα Διεθνή Λογιστικά Πρότυπα)», 2015, Εκδόσεις Αφοι Κυριακίδη ΑΕ.

##### - Bibliography (in English):

- Harrison W, Horngren C, Thomas W. "Financial Accounting", 10<sup>th</sup> Edition,

Pearson Publishers

**- Related academic journals:**

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Financial Management
- Journal of Accounting and Economics
- Review of Accounting Studies
- Journal of International Accounting, Auditing and Taxation



## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190102</b>	<b>SEMESTER</b>	WINTER (1 <sup>st</sup> )
<b>COURSE TITLE</b>	<b>INFORMATION TECHNOLOGY</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures(LE)		3	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	<i>general background, specialised general knowledge, skills development</i>		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	English		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		
<b>LEARNING OUTCOMES</b> <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i> <i>Consult Appendix A</i>			
<ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>			
<p>The course is the main introductory course in Information Technology. The subject matter of the course summarizes a significant part of the concepts, achievements and potential of Information Technology. In more detail, computer architecture, hardware, system software, application software, networks, the Internet, and artificial intelligence are included. It also refers to the main fields of application of Information Technology in the modern enterprise.</p> <p>Practice Exercises enable the student to acquire practical skills related to the efficient handling of the computer for basic tasks, web browsing and the use of</p>			

Internet services, and finally handling applications of the Microsoft Office suite

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

- Understand basic concepts of IT:
- Know and compare the features of modern computer systems and peripheral devices
- Understands operating system issues
- Know the multiple applications of IT
- Understand basic technical issues of computer networks and the Internet
- be aware of the possibilities of applying to the modern business
- Perform a series of tasks on the computer using the operating system
- Go to the web and use email
- Easily handle the MS Word, Word processor and Power Point presentations

**General Competences**

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

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

- Analysis and synthesis data and information, using the necessary technologies
- Adaptation to new situations
  - Decision making
  - Autonomous work
  - Teamwork
  - Working in an interdisciplinary environment

## 2 SYLLABUS

<ul style="list-style-type: none"> <li>• Computer History, Computer Classification, Internet, Computer Applications, Social and Ethical Implications.</li> <li>• Basic Architecture, Bits, Bytes, Binary System, ASCII, UNICODE, CPU, Memory, Channels, Ports, Keyboard, Pointing Devices, Reading Tools, Digitization Devices, Monitors, Printing, Sound, Storage Devices, Ports and Interface Standards.</li> <li>• Operating system, device driving, human machine interface, files management.</li> <li>• Text Processing, Accounts Sheets, Databases, Multimedia.</li> <li>• Network Anatomy, Broadband, wireless networks, email, newsgroups, social networking, sharing information and resources TCP / IP, Internet Addresses, Servers, WWW, Superscript, HTML, Dynamic Web sites, Search Engines, Gates,</li> <li>• Information Systems for Business Transactions, Enterprise Resource Planning, Supply Chain Management, Information Management and Decision Making, E-Commerce</li> <li>• MS Windows</li> <li>• Navigate the web and use email</li> <li>• MS Word</li> </ul>
---

## 3 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures, labs, seminars,</li> <li>• Distance learning (Moodle)</li> </ul>												
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Self-assessment test using the Moodle</li> <li>• Projects assessment through Moodle</li> <li>• ICT contacts with students</li> </ul>												
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i>	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="text-align: left;"><i>Activity</i></th> <th style="text-align: left;"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>39</td> </tr> <tr> <td>Practice exercises</td> <td>31</td> </tr> <tr> <td>Study and analysis of scientific papers and book chapters</td> <td>40</td> </tr> <tr> <td>Autonomous study</td> <td>40</td> </tr> <tr> <td>Course total</td> <td>150</td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	39	Practice exercises	31	Study and analysis of scientific papers and book chapters	40	Autonomous study	40	Course total	150
<i>Activity</i>	<i>Semester workload</i>												
Lectures	39												
Practice exercises	31												
Study and analysis of scientific papers and book chapters	40												
Autonomous study	40												
Course total	150												
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>	<p><b>Theoretical part (Lectures) (60 %)</b></p> <ul style="list-style-type: none"> <li>• Multiple choice examinations or Brief</li> </ul>												

<p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>development questions (60 %)</p> <ul style="list-style-type: none"> <li>• Project (30 %)</li> <li>• Practice exercises (10%)</li> </ul>
---	--

#### **4 ATTACHED BIBLIOGRAPHY**

*- Suggested bibliography:*

*- Prescribed Texts:*

- Lecturer notes

*- References:*

- Beekman B.& Beekman Γ. (2014). Digital Planet: Tomorrow's Technology and you, 10th edition, ISBN: 978-960-512-667-4
- Norton P. (2010). Introduction to Computers. 7th edition, Mc Graw Hill India; ISBN-10: 9789387067028

*- Related academic journals:*

- Journal of Information Technology, Editor-in-Chief: Sauer C., Willcocks L. P., ISSN: 0268-3962
- International Journal of Information Technology and Management , Editor in Chief Dr. Dorgham M.A., ISSN print 1461-4111, ISSN online 1741-517

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190103</b>	<b>SEMESTER</b>	Winter 1 <sup>st</sup>
<b>COURSE TITLE</b>	<b>MICROECONOMICS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
Lectures	3	6	
<b>COURSE TYPE</b>	General Background		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2. LEARNING OUTCOMES

#### Intended learning outcomes of the course

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

- understand consumer and company behavior issues through the application of basic economic meanings and rules.
- approach and analyze the reasons for the creation of the supply and demand of the economic units and of the market shaping up.

#### General skills

### 3. COURSE CONTENTS

- The meaning of demand and of the customer's behavior
- The law and the curve of demand
- The meaning of production, the law and the curve of supply
- Prices
- The elasticity of supply and demand
- Types of elasticity
- Consumer's theory
- Production and cost theory
- Perfect competition.
- Imperfect competition and strategic behavior.
- Monopoly.
- Special issues

#### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures Distance learning	
<b>TUITION METHODS</b>	<i>Method</i>	<i>Workload per semester</i>
	Lectures	39
	Study and analysis of bibliography	40
	Work study	71
	Total contact hours and training	<b>150</b>
<b>ASSESSMENT</b>	Final Exam	

#### 5 PRESCRIBED TEXTS-REFERENCES - BIBLIOGRAPHY

- 1) Bade R , M. Parkin: Foundations of Microeconomics, Pearson Education, Inc 2018
- 2) Besanko D. – Braeutigan R.R. Gutenberg Publications, Athens 2009
- 3) Chacholiades Miltiades: Microeconomics I, II. Kritiki Publications
- 4) Krugman Paul, Wells Robin: Microeconomics, Epikentro Publications, 2011
- 5) Samuelson Paul: Economics
- 6) Stiglitz E. Joseph-Walsh E Carl: Pinciples of Microeconomics, Papazisi Publications, thens 2010
- 7) Varian Hall: Microeconomics, a Contemporary Approach. I Publications 2006
- 8) Varsakelis Nikos: Theory of Microeconomics, Applications and Exercises. Zygos Publications
- 9) Kintis A. – Pournarakis E.: Introduction to Economics, Volume II, Microeconomics

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING & INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190104</b>	<b>SEMESTER</b>	WINTER 1 <sup>st</sup>
<b>COURSE TITLE</b>	<b>MANAGEMENT</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
LECTURES & PRACTICE EXERCISES	3	6	
<b>COURSE TYPE</b>	General background		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (Only with project and/or essay)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr">https://moodle.teithe.gr</a>		

### 2. LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
<p>Upon successful completion of this course, students will be able:</p> <ul style="list-style-type: none"> <li>• to develop managerial thinking and organizational skills, starting with the analysis and review of specific examples (case studies) from business reality.</li> <li>• to understand the various aspects of administrative practice and develop skills in analyzing organizational problems and making decisions.</li> </ul>
<b>General Competences</b>
<ul style="list-style-type: none"> <li>• Search, analyze and synthesize data and information, and the use of essential technologies</li> <li>• Understand the complex and dynamic business environment</li> <li>• Decision making</li> <li>• Sharpen skills of analytical and critical consideration</li> <li>• Work in an international environment</li> <li>• Promotion of free and creative thinking</li> </ul>

### 3. COURSE CONTENTS

<ul style="list-style-type: none"> <li>• Meaning, definition, objectives, content of management.</li> <li>• Managers.</li> <li>• Historical development of the science and practice of management.</li> <li>• Operational Functions.</li> <li>• Business environment.</li> <li>• Corporate Social Responsibility.</li> <li>• Operations of Management (Planning, Decision making, Organization, Leadership, Human resources management, Control).</li> </ul>
--

- New Trends for Management.
- Future problems.
- Practical Applications - Case Studies. Business game.

#### 4. TEACHING and LEARNING METHODS - EVALUATION

<b>MODE OF INSTRUCTION</b>	Teaching face to face in the class, Case Studies and Projects, Individual and group Practice Exercises and Weekly projects	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	Power point Presentations Using ICT in teaching and Communicating with Students (Moodle)	
<b>TEACHING METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	39
	Weekly Project	16
	Final Project	25
	Autonomous Study	60
	Total contact hours and training	<b>150</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	Practical Exercises, Projects Development and Writing final Project, Preparation of Weekly Task, Case Studies Analysis (30%) Final test with multiple choice questions and development issues (70%)	

#### 5. PRESCRIBED TEXTS-REFERENCES

##### ***In Greek***

- Bourantas Dimitris, (2005). *Leadership. The Road to Lasting Success*, Kritiki Publishing, Athens.
- B Bateman T. Snell S., 2017: *Management*, Tziola Publications, Thessaloniki.
- Kinicki A. & Williams B., 2017: *Management. A Practical Introduction*, Epikentro, Thessaloniki, 6th Edition.
- Robbins Stephen, Coulter Mary, DeCenzo David, 2017: *Management. Principles and Applications*, Kritiki Publishing, Athens, 2nd Edition.
- Schermerhorn J. Bachrach D., 2018: *Introduction to Management. I Learn Succeed*, Paschalidis Publishers, Broken Hill Publishers Ltd, Nicosia, 2nd Edition.
- Taylor Winslow Frederick, 2007: *Principles of Scientific Management*, Ed. Papazisis, Athens
- Mantzaris Giannis, 2011: *Organization & Business Administration*, Mantzaris Giannis, Serres.
- Paschos Georgios & Giovannis Nikolaos, 2012: *Management*, Echedoros Publishing, Thessaloniki, 2nd Edition.
- Petridou Evgenia, 2011: *Management. An Introductory Approach*, Sofia Publications, Thessaloniki, 3rd edition.
- Sarmaniotis Christos, 2013: *Management. An integrated and modern approach*. Dissigma Publications, Thessaloniki.
- Terzidis Konstantinos, 2011: *Management. Strategic Approach*, Modern Publishing, Athens, 2nd Edition.



Tzortzakis Kostas & Tzortzaki Alexia, 2007: *Organization and Management. The New Age Management*, ROSILI Publications, Athens, 4th Edition.

***In English***

Bateman Thomas., 2019: *Management: Leading & Collaborating in a Competitive World*, McGraw-Hill Rental, 13<sup>th</sup> Edition.

Kinicki A. & Williams B., 2017: *Management: A Practical Introduction*, The McGraw-Hill.

Koontz Harold. & Weihrich Heinz., 2009: *Essentials of Management. An International Perspective*, McGraw-Hill, 8<sup>th</sup> edition.

Robbins Stephen, Coulter Mary, DeCenzo David, 2017: *Fundamentals of Management*. Pearson, 10<sup>th</sup> Edition.

Schermerhorn J. Bachrach D., 2015: *Management*, Wiley & Sons, Inc, London.

***Related Academic Journals***

Academy of Management Journal

The Academy of Management Review

Business Week

Harvard Business Review

Journal of Applied Business Research

Journal of Business Research

Journal of General Management

Journal of International Business Studies

Journal of Management Studies

Journal of World Business

Management International Review

Management Science

Strategic Management Journal.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190105</b>	<b>SEMESTER</b>	Winter 1 <sup>st</sup>
<b>COURSE TITLE</b>	<b>MATHEMATICS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
Lectures	3	6	
<b>COURSE TYPE</b>	Special Knowledge, Skills Development		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr">https://moodle.teithe.gr</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
<p>Upon successful completion of this course, the student will be able to:</p> <p>Learn the basic principles of Differential &amp; Integral Calculus and Linear Algebra. Understand what they represent and how these concepts work in practical applications.</p> <p>Be able to interpret and present the results produced.</p> <p>Understand their use as tools that help in describing and solving real business problems.</p>
<b>General skills</b>
<ul style="list-style-type: none"> <li>• Work autonomously</li> <li>• Advance free, creative and inductive thinking</li> <li>• Decision making</li> </ul>

### 3 COURSE CONTENTS

<ul style="list-style-type: none"> <li>• One variable functions</li> <li>• Applications of linear, exponential and logarithmic functions in the Economy.</li> <li>• Derivative, rules of differentiation.</li> <li>• Marginal functions and their use in the Economy.</li> <li>• Maxima and minima – Optimization of functions</li> <li>• Definite and indefinite integrals – integration techniques</li> <li>• Applications of integrals to Economics.</li> <li>• Introduction to Linear Algebra, matrices, determinants, linear systems</li> </ul>
--

#### 4 INSTRUCTION METHODS - ASSESSMENT

<b>Mode of instruction</b>	<ul style="list-style-type: none"> <li>• Lectures, distance learning (assistant)</li> </ul>	
<b>Use of ICT</b>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> </ul>	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	39
	Laboratory work	-
	Autonomous study	111
	Total contact hours and training	<b>150</b>
<b>ASSESSMENT</b>	Written examinations (100 %)	

#### 5 PRESCRIBED TEXTS-REFERENCES

##### **Suggested bibliography:**

T. Bradley, *Μαθηματικά για τα Οικονομικά και τη Διοίκηση*, εκδ. ΚΡΙΤΙΚΗ, 2015  
M. Λουκάκης, *Πρόσκληση στα Μαθηματικά Οικονομικών και Διοικητικών Επιστημών*, εκδ. Σοφία, 2012.  
Μοσχίδης Οδυσσέας, *Μαθηματικά Διοικητικών και Οικονομικών Επιστημών*, εκδ. ΑΛΤΙΝΤΖΗ, 2014.

Knut Sydseater and Peter Hammond, *Economic Analysis*, 4th ed., Pearson Education Limited, 2012  
Michael Klein, *Mathematical Methods for Economics*, Pearson Education Limited, 2001.

##### **Academic journals:**

Journal of Economic Methodology  
Journal of Mathematical Economics  
Mathematics and Financial Economics

## 2<sup>nd</sup> Semester

### COURSE OUTLINE

#### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190201</b>	<b>SEMESTER</b>	Spring (2nd)
<b>COURSE TITLE</b>	<b>FINANCIAL ACCOUNTING II</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
Lectures	3	6	
<b>COURSE TYPE</b>	Scientific Area		
<b>PREREQUISITE COURSES</b>	FINANCIAL ACCOUNTING I		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="http://www.acc.teithe.gr/moodle">http://www.acc.teithe.gr/moodle</a>		

#### 2 LEARNING OUTCOMES

##### Intended learning outcomes of the course

By the end of the module the students will be able to understand the following topics:  
 Depreciation of fixed assets.  
 Accounting methods and accounting systems.  
 Accounting valuation of assets and liabilities.  
 Accounting For Foreign Currency Transactions.  
 Accounting Branch.  
 Accounting for provisions and liabilities.  
 Preparing for End-of-Year Accounting

##### General skills

- Retrieve, analyze and synthesize data and information with the use of necessary Technologies
- Make decisions
- Work autonomously
- Work in teams.

#### 3 COURSE CONTENTS

Depreciation of fixed assets.  
 Accounting methods and accounting systems.  
 Accounting valuation of assets and liabilities.  
 Accounting For Foreign Currency Transactions.  
 Accounting Branch accounting for provisions and liabilities  
 Preparing for End-of-Year Accounting

#### 4 INSTRUCTION METHODS -ASSESSMENT

MODE OF INSTRUCTION	Lectures	
TUITION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Lectures	39
	Projects	20
	Laboratory work	13
	Study and analysis of scientific papers and book chapters	25
	Seminars	20
	Autonomous study	33
	Total contact hours and training	<b>150</b>
ASSESSMENT	1) Written final examinations (60%) - Project Assignment (40%) 2) Oral final examinations (60%) - Project Assignment (40%) 3) Written final examinations (100%)	

#### 5 PRESCRIBED TEXTS-REFERENCES

Baker N., Elgers P.T., Asebrook R.J. (1988) *Financial Accounting. Concepts and Practices*, Harcourt Brace Jovanovich

Lewis R. and Pendrill D. (2000), *Advanced Financial Accounting*, 4<sup>th</sup> ed., Pittman, London.

Needles B., Powers M., and Crosson S., (2002), *Principles of Accounting*, Houghton Mifflin Company, NY, USA.

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190202</b>	<b>SEMESTER</b>	Spring (2 <sup>nd</sup> )
<b>COURSE TITLE</b>	<b>INTRODUCTION TO INFORMATION SYSTEMS</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures(LE)		3	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	<i>general background, specialised general knowledge, skills development</i>		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	English - Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		
<b>2. LEARNING OUTCOMES</b>			
<b>Learning outcomes</b>			
<i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i>			
<i>Consult Appendix A</i>			
<ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>			
Upon successful completion of this course, students will be able show an understanding of:			
<ul style="list-style-type: none"> <li>• The scope, purpose and importance of information systems in an organization.</li> <li>• The principles, issues and trends in managing information systems infrastructure and services.</li> <li>• The IS processes involved in utilizing Internet interaction with consumers.</li> <li>• Business IS and their relation to business intelligence and processes.</li> </ul>			

- The processes involved in developing and securing Information Systems.
- The principles issues associated with the integration of IS into society.

### General Competences

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

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

- Autonomous work
- Common Work
- Work in international environment
- Promotion of free, creative and inductive thought
- Search, analysis and management of data and information, with the use of essential technologies
- Decision-making
- Resolving of enterprising problems

### 3. SYLLABUS

This course is designed to provide students with a preliminary understanding of Information Systems (IS) applicable to the computer industry.

The topics will include:

- IS essentials
- IS Infrastructure
- Organizational and Business Strategies for IS
- Management IS
- IS for Commerce and Cooperation
- Business Intelligence and Business IS
- Security, privacy and principles of IS

### 4. TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures, Practice exercises</li> <li>• Distance learning (Moodle)</li> </ul>
<b>USE OF INFORMATION AND</b>	<ul style="list-style-type: none"> <li>• Power point presentations</li> </ul>

<p align="center"><b>COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> <li>• Self-assessment test using the Moodle</li> <li>• Projects assessment through Moodle</li> <li>• ICT contacts with students</li> </ul>															
<p align="center"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<table border="1"> <thead> <tr> <th align="center"><i>Activity</i></th> <th align="center"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td align="center">39</td> </tr> <tr> <td>Practice exercises</td> <td align="center">13</td> </tr> <tr> <td>Individual project</td> <td align="center">25</td> </tr> <tr> <td>Project presentation</td> <td align="center">15</td> </tr> <tr> <td>Autonomous study</td> <td align="center">58</td> </tr> <tr> <td>Course total</td> <td align="center">150</td> </tr> </tbody> </table>		<i>Activity</i>	<i>Semester workload</i>	Lectures	39	Practice exercises	13	Individual project	25	Project presentation	15	Autonomous study	58	Course total	150
<i>Activity</i>	<i>Semester workload</i>															
Lectures	39															
Practice exercises	13															
Individual project	25															
Project presentation	15															
Autonomous study	58															
Course total	150															
<p align="center"><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p><b>Theoretical part (Lectures) (60 %)</b></p> <ul style="list-style-type: none"> <li>• Multiple choice examinations or Brief development questions (60 %)</li> <li>• Practice exercises (10%)</li> <li>• Project (30 %)</li> </ul> <p>Evaluation criterias</p> <ol style="list-style-type: none"> <li>1. Authentic answers from teaching aids, teaching and notes</li> <li>2. Standard structure of scientific work</li> <li>3. qualified Presentation of scientific work to the public by means of multimedia, and a template for writing scientific papers</li> </ol>															

## 5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Prescribed Texts:

- Lecturer notes

- References:



**English**

- Rainer R.K., Hoffer, Cegielski C. G. (2013). Introduction to Information Systems Publisher, Wiley; 5th Edition Binder Ready Version, ISBN-13: 978-1118779644
- Whiteley D., (2013). An Introduction to Information Systems, Publisher: Red Globe Press, ISBN: 9780230370500

**Greek**

- Παπαθανασίου Ε., Καρδαράς Δ. (2011). ΠΛΗΡΟΦΟΡΙΑΚΑ ΣΥΣΤΗΜΑΤΑ [ΑΠΟ ΤΗ ΘΕΩΡΙΑ ΣΤΗΝ ΠΡΑΞΗ], Εκδόσεις Μπενου, ISBN: 9789608249868, Κωδ. Ευδόξου: 12866558
- Δουληγέρης Χ., Μητρόπουλος Σ. (2015). Πληροφοριακά συστήματα στο διαδίκτυο. Εκδόσεις Κάλλιπος, ISBN: 978-960-603-066-6

- *Related academic journals:*

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	190203	<b>SEMESTER</b>	Spring 2nd
<b>COURSE TITLE</b>	MACROECONOMICS		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
Lectures	3	6	
<b>COURSE TYPE</b>	Foundation		
<b>PREREQUISITE COURSES</b>	No		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2. LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
<p>Upon successful completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• become familiar with the basic principles of macroeconomics</li> <li>• understand the macroeconomics environment, where companies direct their activities</li> <li>• analytically approach the shaping up and the changes of the basic sizes of a given economy</li> </ul>
<b>General skills</b>

### 3. COURSE CONTENTS

<ul style="list-style-type: none"> <li>• Basic macroeconomics principles.</li> <li>• National product, revenues and national expenditure.</li> <li>• Consumption, investment and savings meaning and correlations.</li> <li>• The Keynes index and its importance in development, expansion and inflation.</li> <li>• The state, its intervention in the economy and its re-allocating function.</li> <li>• Inflation, causes, types and the policy of inflation and anti-inflation.</li> <li>• Full time employment policy and unemployment.</li> <li>• Economic fluctuations.</li> <li>• Economic development.</li> </ul>
---

#### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures Distance learning	
<b>TUITION METHODS</b>	<i>Method</i>	<i>Workload per semester</i>
	Lectures	39
	Study and analysis of bibliography	40
	Work study	71
	Total contact hours and training	<b>150</b>
<b>ASSESSMENT</b>	Final Exam	

#### 5 PRESCRIBED TEXTS-REFERENCES - BIBLIOGRAPHY

- 1 Mankiw N. Gregory: Theory of Macroeconomics. Gutenberg Publications
- 2 Peto Rudolf: Theory of Macroeconomics and its Application in Economic and Political terms. Propompos Publications
- 3 Lianou P.T. - Benou E.T.: Theory of Macroeconomics and Policy. Benou Publications, Athens.
- 4 Dornbusch Rudiger- Fischer Stanley: Macreconomics. Kritiki Publications
- 5 Abel B.Andrew-Bernanke S. Ben-Croushore Dean: Macroeconomics. Kritiki Publications
- 6 Kotti A. and Kotti G: Contemporary Macroeconomics. Benou E. Publications, Athens 2000
- 7 Kinti A.-Pournaraki E.: Principles of Economic Analysis. Ikonomikon Publications, Athens
- 8 Burda Michael-Wyplosz Charle: European Macroeconomics. Gutenberg Publications
- 9 Krugman Paul-Wells Robin: Macreconomics. Epikentro Publications
- 10 Blanchard Olivier: Macroeconomics. Epikentro Publications
- 11 Stiglitz E. Joseph-Walsh E Carl: Principles of Macroeconomics. Papazisi Publications, Athens 2009
- 12 Parkin M.:Macroeconomics (13<sup>th</sup> edition), Pearson Education, Inc 2018.

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190204</b>	<b>SEMESTER</b>	Spring 2 <sup>nd</sup>
<b>COURSE TITLE</b>	<b>STATISTICS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
	Lectures	3	6
<b>COURSE TYPE</b>	Special Knowledge, Skills Development		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2. LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
<p>Upon successful completion of this course, the student will be able to:</p> <p>To acquire the required skills for organizing, presenting and describing quantitative data.</p> <p>Analyze, interpret and present information gathered from economic and financial data.</p> <p>Understand how to draw statistical conclusions into practical problems.</p>
<b>General skills</b>
<ul style="list-style-type: none"> <li>• Work autonomously.</li> <li>• Advance free, creative and causative thinking.</li> <li>• Retrieve, analyze and synthesize data and information with the use of necessary technologies.</li> </ul>

### 3. COURSE CONTENTS

<ul style="list-style-type: none"> <li>• Empirical frequency distributions of one variable – Histograms</li> <li>• Measures of Central Tendency and dispersion - Asymmetry &amp; Skewness</li> <li>• Exploratory Data Analysis</li> <li>• Introduction to Probability Theory</li> <li>• Random Variables - Mass Function &amp; Cumulative Distribution Function.</li> </ul>
---

- Basic Distribution Functions (Binomial, Poisson, Normal) and Sampling Distributions ((t,  $X^2$ , F)
- Parameters Estimation and Hypothesis Testing.

#### 4. INSTRUCTION METHODS - ASSESSMENT

<b>Mode of instruction</b>	<ul style="list-style-type: none"> <li>• Lectures, distance learning (assistant)</li> </ul>	
<b>Use of ICT</b>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> </ul>	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	39
	Laboratory work	
	Autonomous study	111
	Total contact hours and training	<b>150</b>
<b>ASSESSMENT</b>	Written examinations (100 %)	

#### 5. PRESCRIBED TEXTS-REFERENCES

##### **Suggested bibliography:**

Gerald Keller, *Στατιστική για Οικονομικά και Διοίκηση Επιχειρήσεων*, Εκδ, Επίκεντρο, 2010

Amir Aczel, Jayavel Sounderpandian, *Στατιστική σκέψη στον κόσμο των επιχειρήσεων*, Broken Hill Publishers LTD, 2013.

M. L. Berenson, D. M. Levine, T.C. Krehbiel, *Basix Business Statistics*, Prentice Hall, 2002.

Andy Field, *Discovering Statistics with SPSS*, SAGE Publications, 2005.

##### **Academic journals:**

Journal of Business & Economic Statistics

Journal of Economics and Statistics

The Review of Economics and Statistics

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190205</b>	<b>SEMESTER</b>	<b>SPRING (2<sup>nd</sup>)</b>
<b>COURSE</b>	<b>BUSINESS ENGLISH I</b>		
<b>TEACHING ACTIVITIES</b>	<b>WEEKLY HOURS</b>	<b>CREDITS</b>	
THEORY	3	6	
<b>COURSE TYPE</b>	LEARNING AND DEVELOPING SKILLS		
<b>PREREQUISITES</b>	----		
<b>COURSE LANGUAGE:</b>	GREEK & ENGLISH		
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	YES		
<b>URL</b>	<a href="http://www.acc.teithe.gr/moodle">http://www.acc.teithe.gr/moodle</a>		

### 2. LEARNING RESULTS

Following the successful completion of the course the students will be able to :

1. know pretty well the Business English elements, something that will render them capable of understanding with fluency the numerous business - economic terms, which are to be seen and used in the majority of their courses.
2. attend with ease all Business English related projects
3. understand the importance of Business English in their efforts to have a successful professional career.
4. attend lectures, seminars and Business related presentations.
5. Participate in projects done in English.

#### GENERAL SKILLS

- Team Work
- Creative Thinking

### 3. SYLLABUS

- Introduction to Business English
- Selecting the Market
- Selecting the Agent
- Export Financing
- Packing and Shipping
- Advertising
- Arbitration

- Decision to Import
- Decision to Export
- Investing Abroad
- Expanding the Market Area
- Overseas Business Policies I & II

#### 4. TEACHING AND LEARNING METHODS - ASSESSMENT

<b>TEACHING METHOD</b>	Lectures - Exercises	
<b>MEANS OF TECHNOLOGY BEING USED</b>	Power point presentations Moodle	
<b>COURSE ORGANIZATIONAL STRUCTURE</b>	<b>Activity</b>	<b>Semester Work Load</b>
	Lectures	39
	Home Assignments	51
	Research Assignments	30
	In Class Exercises	30
	<b>Total</b>	<b>150</b>
<b>STUDENT ASSESSMENT</b>	Class Participation Take-Home Assignments Mid Term Exams In Class Exercises Research Assignments Oral Presentation, Individually or in Groups Final Exam	

#### 5. SUGGESTED BIBLIOGRAPGY

Collier-Macmillan ( 1974 ) International Trade, London, Collier Macmillan  
 The Boston Globe - Business  
 Boston Herald - Business  
 The New York Times - Business  
 Los Angeles Times - Business  
 Washington Post - Business  
 Wall Street Journal - Business  
 Kansas City Star - Business  
 The Miami Herald - Business  
 The Philadelphia Enquirer - Business  
 Chicago Sun Times – Business

##### **Internet**

[www.newsnow.com](http://www.newsnow.com)

##### **Business Related Articles**

### 3rd Semester

#### COURSE OUTLINE

#### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>130301</b>	<b>SEMESTER</b>	3 <sup>rd</sup> (WINTER)
<b>COURSE TITLE</b>	<b>ACCOUNTING OF CORPORATE ENTITIES</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
	Lectures	3	6
<b>COURSE TYPE</b>	General Knowledge		
<b>PREREQUISITE COURSES</b>	Financial Accounting II		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/course/view.php?id=779">https://moodle.teithe.gr/course/view.php?id=779</a>		

#### 2 LEARNING OUTCOMES

##### **Intended learning outcomes of the course**

The course focuses on the legal issues that emerge during the setting up of corporate entities, as well as the presentation of the accounting records that are necessary throughout a company's life cycle.

##### **General skills**

Adapt to new situations  
 Make decisions  
 Work autonomously  
 Be critical and self-critical

#### 3 COURSE CONTENTS

The course presents the characteristics of all major corporate entities, such as partnerships, limited partnerships, limited companies, etc, as well as the accounting records connected to them.

#### 4 INSTRUCTION METHODS - ASSESSMENT

<b>Mode of instruction</b>	Lectures	
<b>Use of ICT</b>	Power point presentations moodle	
<b>TUITION METHODS</b>	<b>Activity</b>	<b>Semester Workload</b>
	Lectures	39
	Problem solving	40
	Autonomous study	71
	Course total	<b>150</b>
<b>ASSESSMENT</b>	Written exams (100%)	



## 5 PRESCRIBED TEXTS-REFERENCES

- Αναστασίου Θεόδωρος, Λογιστική Εταιρειών, 2020
- Καραγιώργος Θεοφάνης, Λογιστική Εταιριών και Φορολογία Εισοδήματος, 2020.
- Λιάπης Κων/νος,, Χυτής Ευάγγελος, Γαλανός Χρήστος, Λογιστική Εταιρειών, Φορολογία και Εταιρικοί Μετασχηματισμοί, 2021
- Νεγκάκης Χ, Λογιστική Εταιριών σύμφωνα με τα Ελληνικά και Διεθνή Λογιστικά Πρότυπα, 2016.
  
- Company Accounting - Prepare Financial Reports for Corporate Entities, Alexander Dougkas Mills, Cengage AU, 2017.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190302</b>	<b>SEMESTER</b>	Spring (3rd)
<b>COURSE TITLE</b>	<b>FINANCIAL ACCOUNTING III</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
Lectures	3	6	
<b>COURSE TYPE</b>	Scientific Area		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="http://www.acc.teithe.gr/moodle">http://www.acc.teithe.gr/moodle</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
By the end of the module the students will be able to understand the following topics: Group 1. Fixed Assets Depreciation. Group 2. Stocks. Group 3. Financial assets and other assets.. Group 4. Equity . Group 5. Liabilities Group 6. Expenses and loss. Group 7. Revenues and profits. Group 8. Self-constructed assets, branch and statement of income Group 9. Statement.
<b>General skills</b>
- Retrieve, analyze and synthesize data and information with the use of necessary Technologies - Make decisions - Work autonomously - Work in teams.

### 3 COURSE CONTENTS

Group 1. Fixed Assets Depreciation. Group 2. Stocks. Group 3. Financial assets and other assets.. Group 4. Equity. Group 5. Liabilities Group 6. Expenses and loss. Group 7. Revenues and profits. Group 8. Self-constructed assets, branch and statement of income Group 9. Statement.
---

#### 4 INSTRUCTION METHODS -ASSESSMENT

MODE OF INSTRUCTION	Lectures	
TUITION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Lectures	39
	Project	10
	Laboratory work	25
	Study and analysis of scientific papers and book chapters	25
	Seminars	10
	Autonomous study	41
	Total contact hours and training	<b>150</b>
ASSESSMENT	1) Written final examinations (60%) - Project Assignment (40%) 2) Oral final examinations (60%) - Project Assignment (40%) 3) Written final examinations (100%)	

#### 5 PRESCRIBED TEXTS-REFERENCES

##### Prescribed Texts:

ΕΛ.ΚΕ.ΠΑ (1987) Ελληνικό Γενικό Λογιστικό Σχέδιο, Β' έκδοση, Αθήνα Ευθύμογλου, Πρόδρ. (2000) Χρηματοοικονομική Λογιστική, Τεύχος Α', Πειραιάς

Ε.Λ.Τ.Ε. (2015) ΛΟΓΙΣΤΙΚΗ ΟΔΗΓΙΑ ΕΦΑΡΜΟΓΗΣ ΤΟΥ ΝΟΜΟΥ 4308/2014 «Ελληνικά Λογιστικά Πρότυπα, Συναφείς ρυθμίσεις και άλλες διατάξεις»

Κατσιδης, Ν. 2015 Ελληνικά Λογιστικά Πρότυπα (ν. 4308/2014)

Νιφορόπουλος, Κ. (2015) Ελληνικά Λογιστικά Πρότυπα ( Ν. 4308/2014 ) . Κατηγοριοποίηση και Υποχρεώσεις των Επιχειρήσεων Σχέδιο Λογαριασμών. Οικονομικές Καταστάσεις των Ε.Λ.Π. Πρώτη εφαρμογή. Σημειώσεις

Στεφάνου, Κ. (1996) Μηχανογραφημένη Εμπορική διαχείριση και Λογιστική, University Studio Press, Θεσσαλονίκη

Στεφάνου, Κ. (1995) Πληροφορικά Λογιστικά Συστήματα, University Studio Press, Θεσ/νίκη

Eskew R.K., Jensen D.L. (1992) Financial Accounting. 4th ed., McGraw Hill

Needles B., Powers M., Mills S. And Anderson H., (2003), 'Principles of Accounting' 7th ed., Houghton Mifflin Company, NY, USA.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190303</b>	<b>SEMESTER</b>	WINTER (3 <sup>rd</sup> )
<b>COURSE TITLE</b>	<b>DATA BASE</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures(LE)	3	6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	<i>general background, specialised general knowledge, skills development</i>		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	English - Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		
<b>2 LEARNING OUTCOMES</b>			
<b>Learning outcomes</b>			
<i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i>			
<i>Consult Appendix A</i>			
<ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>			
Upon successful completion of this course, the student will be able:			
<ul style="list-style-type: none"> <li>• To approach theoretically but also methodologically the new relative environments</li> <li>• To draw and materialize Data Bases.</li> <li>• For comprehensive or even eclectic exploration of main characteristics and operations of Data Base.</li> </ul>			

- To combine both Data Bases and Spreadsheets so that they solve enterprising problems with new tools and techniques in a permanently altered competitive environment

### **General Competences**

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

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

- Autonomous work
- Common Work
- Work in international environment
- Promotion of free, creative and inductive thought
- Search, analysis and management of data and information, with the use of essential technologies
- Decision-making
- Resolving of enterprising problems

### **3 SYLLABUS**

- Introduction to Relational Data Bases – Review of Microsoft Access and the “Jet database Engine”
  - ✓ Creation and Management of Data Bases
    - ◆ Table creation
    - ◆ Queries creation
    - ◆ Form design
    - ◆ Import, export and data access
    - ◆ Report design etc
    - ◆ Applications (Microsoft Access)
    - ◆ Reception of exterior data
    - ◆ Combination of Data Bases and Spreadsheets

### **4 TEACHING and LEARNING METHODS - EVALUATION**

**DELIVERY**  
*Face-to-face, Distance learning,*

- Lectures, Practice exercises

<i>etc.</i>	<ul style="list-style-type: none"> <li>Distance learning (Moodle)</li> </ul>												
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> <li>Power point presentations</li> <li>Self-assessment test using the Moodle</li> <li>Projects assessment through Moodle</li> <li>ICT contacts with students</li> </ul>												
<p><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<table border="1"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">39</td> </tr> <tr> <td>Practice exercises</td> <td style="text-align: center;">30</td> </tr> <tr> <td>Study and analysis of scientific papers and book chapters</td> <td style="text-align: center;">30</td> </tr> <tr> <td>Autonomous study</td> <td style="text-align: center;">51</td> </tr> <tr> <td>Course total</td> <td style="text-align: center;">150</td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	39	Practice exercises	30	Study and analysis of scientific papers and book chapters	30	Autonomous study	51	Course total	150
	<i>Activity</i>	<i>Semester workload</i>											
	Lectures	39											
	Practice exercises	30											
	Study and analysis of scientific papers and book chapters	30											
	Autonomous study	51											
Course total	150												
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p><b>Theoretical part (Lectures) (60 %)</b></p> <ul style="list-style-type: none"> <li>Multiple choice examinations or Brief development questions (60 %)</li> <li>Practice exercises (10%)</li> <li>Project (30 %)</li> </ul> <p>Evaluation criterias</p> <ol style="list-style-type: none"> <li>1. Authentic answers from teaching aids, teaching and notes</li> <li>2. Standard structure of scientific work</li> <li>3. qualified Presentation of scientific work to the public by means of multimedia, and a template for writing scientific papers</li> </ol>												

## 5 ATTACHED BIBLIOGRAPHY

### Greek

- Κεχρής Ε. (2015). Σχεσιακές Βάσεις Δεδομένων. 2η έκδοση, Εκδόσεις Κριτική, ISBN: 9789602189283.
- Γκλαβά Μ. (2017). 7 ΣΕ 1 WINDOWS 10 - OFFICE 2016 : ΒΗΜΑ ΠΡΟΣ ΒΗΜΑ,

Εκδόσεις ΔΙΣΙΓΜΑ, ISBN: 978-618-5242-26-8

- Ξαρχάκος Κ., Καρολίδης Δ. (2017). Μαθαίνετε Εύκολα Microsoft Office 2016, Εκδόσεις Άβακας, ISBN13:9789606789205
- Hoffer, J. A., Ramesh V., Topi H. (2017). Data Bases: Modern Management, Tziola Publishing, ISBN: 978-960-418-502-3
- Lecturer notes

**English**

- Poatsy M.A., Cameron E., Williams J., Crauer R. (2016). Exploring Microsoft Office 2016, Comprehensive (Exploring for Office 2016 Series) 1st Edition, Publisher: Pearson ISBN-10: 0134479459, eBay item number: 233112054240
- Date C. J. (2003). An Introduction to Database Systems. Publisher: Pearson; 8 edition ISBN-10: 0321197844
- Ramakrishnan R., Gehrke J. (2002). Database Management Systems, Mc Graw Hil, ISBN-10: 0072465638.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190304</b>	<b>SEMESTER</b>	<b>WINTER (3<sup>rd</sup>)</b>
<b>COURSE TITLE</b>	<b>CORPORATE FINANCE</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures		3	6
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek / English		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 this course, the student will be able to:

1. Understand the concepts referring to various forms of business financing and the existing institutional framework.
2. Become familiar with ways of evaluating alternative forms of financing.
3. Know the criteria of financing, used by the financial organizations.
4. Select the most interesting financial solutions 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?*

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

- Adapt to new situations
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

### **3 SYLLABUS**

- Introduction to Financial Mathematics (Compound interest, Annuities, Loans)
- Basic concepts of financing.
- Financing and investment decisions.
- Bank Financing, current accounts, term loans.
- Bank lending criteria.
- Analysis of bank financing.
- Collateral in the financial system.
- Forms of collateral.
- Evaluating alternative forms of collateral.
- Factoring in Greece and abroad.
- Forms of factoring, advantages and disadvantages.
- Forfeiting and factoring.
- Forms of Leasing.
- Advantages and disadvantages.
- Decision making.
- Venture Capital potentials.
- Franchising forms, advantages and disadvantages.

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	Lectures	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	E-mail contact with students	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	39
	Case study	10
	Laboratory work	-
	Study and analysis of scientific papers and book chapters	61
	Seminars	-
	Autonomous study	40
	Course total	<b>150</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written examinations (100%)	

#### 5 ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- F. Weston-E. Brigham "Managerial Finance" Dryden Press

- H .Carter – I. Partington “Applied Economics in Banking and Finance” Oxford University Press
- J.F.Sinkey “Commercial Bank Financial Management” Macmillan
- J.Estrada (2005) “Finance in a Nutshell”. Prentice Hall
- Troy A. Adair, Jr. (2006) “Corporate Finance Demystified”. McGraw-Hill.
- G. Mitsopoulos “Factoring – Forfeiting” Sbillias Ed.
- G. Mitsopoulos “Financial Leasing” Sbillias Ed.
- Tsaklanganos “Financing and Investment Appraisal” Kyriakidis Ed.

- *Related academic journals:*

- Archives of Economic History
- Journal of Finance

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	190305	<b>SEMESTER</b>	WINTER 3 <sup>rd</sup>
<b>COURSE TITLE</b>	CIVIL LAW		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
	Theory	3	6
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	-		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/course">https://moodle.teithe.gr/course</a>		

### 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 objective of the course is to introduce the students to basic legal notions and legal thought as well as to acquaint them with basic concepts of Civil Law, their function, interdependence, such as the “person”, the “right” and the juridical acts. The knowledge is thus fundamental for the further education of the students. Upon successful attendance and completion of the course the students shall be able to reason and to solve cases on issues which refer to the materials covered in the course.

#### 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    Project planning and management*

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

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

### 3 SYLLABUS

- i. Notion and function of law in general (sources, rules of law)
- ii. The right (concept, distinction, claim, acquisition and loss of a right, use and conflict of rights, abuse of a right, protection of rights)
- iii. Natural persons (properties and status of natural persons, beginning and end of natural persons, capacity for conducting juridical acts and legal capacity, protection of personality, liability and culpability)
- iv. Legal persons (concept, categories, administration, juridical acts of legal persons, liability of legal persons, end of legal persons, the association, the foundation, the fund raising committee)
- v. Time (importance, determination and calculation, terms, prescription and terms of extinction)
- vi. Juridical acts (notion, types, form, interpretation)
- vii. Expression of will
- viii. Contracts
- ix. Agency

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Face-to-face	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Use of ICT in Course Teaching (teaching supported by power-point & by a moodle course) Use of ICT in Communication with Students (e-mail communication with students)	
<b>TEACHING METHODS</b> <i>The manner and methods of</i>	<b>Activity</b>	<b>Semester workload</b>

<p><i>teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	Lectures	39
	Case studies	71
	Autonomous study	40
	Course total	<b>150</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>The performance of students is assessed at examinations that take place at the end of each semester.</p> <p>Student Assessment method - Written Exam (100%) with:</p> <ul style="list-style-type: none"> <li>- Multiple Choice Questions</li> <li>- Non-extended Answer Questions</li> <li>- True-False Questions</li> <li>- Problem Solving</li> </ul>	

## 5 ATTACHED BIBLIOGRAPHY

### ***In Greek***

- Georgiadis, A., 2012. General Principles of Civil Law, 4<sup>n</sup> ed. P. N. Sakkoula, Athens.
- Ladas P., 2007. General Principles of Civil Law (vol. I), Ant. Sakkoula ed., Athens/Thessaloniki.
- Papasteriou, D. 2009. General Principles of Civil Law, 2<sup>n</sup> ed. Sakkoula, Athens/Thessaloniki.
- Papasteriou, D., Klavanidou, D. 2008. Juridical Act Law, Sakkoula ed., Athens/Thessaloniki.
- Simantiras, K., 1988. General Principles of Civil Law, Ant. Sakkoula ed., Athens/Thessaloniki.
- Filios, P., 2011. General Principles of Civil Law, 4<sup>n</sup> ed. Sakkoula, Athens/Thessaloniki.

### ***- Related academic journals:***

Armenopoulos

## 4th Semester

### COURSE OUTLINE

#### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190401</b>	<b>SEMESTER</b>	4 <sup>th</sup> (Spring)
<b>COURSE TITLE</b>	<b>COSTING AND COST ACCOUNTING</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>		<b>HOURE PER WEEK</b>	<b>ECTS</b>
Lectures		3	6
<b>COURSE TYPE</b>	General Knowledge		
<b>PREREQUISITE COURSES</b>	Financial Accounting II		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	YES (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/course/view.php?id=776">https://moodle.teithe.gr/course/view.php?id=776</a>		

#### 2 LEARNING OUTCOMES

##### Intended learning outcomes of the course

The course aims at the presentation of all the aspects of "cost" and "costing". The students learn how to implement the most common costing techniques and practices.

##### General skills

Adapt to new situations  
 Make decisions  
 Work autonomously  
 Be critical and self-critical

#### 3 COURSE CONTENTS

During the course, the concept of "cost" is introduced and the most common costing techniques are presented. Material, labour and overhead expenses are emphasised. Process and job-to order costing are also presented.

#### 4 INSTRUCTION METHODS - ASSESSMENT

<b>Mode of instruction</b>	Lectures Face-to-face	
<b>Use of ICT</b>	Power point presentations moodle	
<b>TUITION METHODS</b>	<b>Activity</b>	<b>Semester Workload</b>
	Lectures	39
	Problem solving	40
	Autonomous study	71

	Course total	<b>150</b>
<b>ASSESSMENT</b>	Written exams (100%)	

## 5 PRESCRIBED TEXTS-REFERENCES

Suggested Bibliography:

- Garrison R και E. Noreen, Management Accounting, 2021.
- Horngren C. Cost Accounting, 2017
- Needles – Powers-Crosson, Management Accounting, 2017.

Related Academic Journals:

- Accounting and Business Research
- Accounting Research Journal
- Advances in Management Accounting
- British Accounting Review
- International Journal of Accounting
- Journal of Accounting and Taxation
- Qualitative Research in Accounting and Management



## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190402</b>	<b>SEMESTER</b>	<b>SPRING (4<sup>th</sup>)</b>
<b>COURSE TITLE</b>	<b>MONEY – CREDIT - BANKING</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures	3	6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek/ English		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 this course, the student will be able to understand concepts related to:

- The theory of money
- The theory of credit policy
- The financial system

### General Competences

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

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

- Adapt to new situations
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

### 3 SYLLABUS

- Functions of Money
- Money Supply and Demand
- Rate of interest theory
- Money substitute
- Banking System
- Financial Markets and means
- Money and Capital Markets
- Exchange Markets
- Eurodollar Market
- International Monetary Fund

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Lectures
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	E-mail contact with students

<p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>		
<p><b>TEACHING METHODS</b>  <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	<p>Lectures</p>	<p>39</p>
	<p>Case study</p>	<p>-</p>
	<p>Laboratory work</p>	<p>-</p>
	<p>Study and analysis of scientific papers and book chapters</p>	<p>30</p>
	<p>Seminars</p>	<p>-</p>
	<p>Autonomous study</p>	<p>81</p>
	<p>Course total</p>	<p><b>150</b></p>
<p><b>STUDENT PERFORMANCE EVALUATION</b>  <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written examinations (80%)  Project (20%)</p>	

## 5 ATTACHED BIBLIOGRAPHY

### - Suggested bibliography:

- Kiochos P. – Papanikolaou G. (2011) “Money – Credit – Banking” E.Kiochou Ed.
- Carter H. – Partington I. “Applied Economics in Banking & Finance” Oxford University Press

### - Related academic journals:

- Archives of Economic History
- Journal of Monetary Economics
- Journal of Banking and Finance



## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING & INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190403</b>	<b>SEMESTER</b>	<b>SPRING 4th</b>
<b>COURSE TITLE</b>	<b>RESEARCH METHODOLOGY</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
LECTURES & PRACTICE EXERCISES	3	6	
<b>COURSE TYPE</b>	Scientific Area		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (Only with project and/or essay)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
<p>The course aims to indicate to the student how to identify a research issue, seek guidance or help in his/her endeavor, successfully complete the bibliography, put the research assumptions, carry out the necessary empirical research to prepare the project, compare and interpret the findings of bibliography and empirical research and, ultimately, to produce a complete and well-structured scientific work.</p> <p>Upon successful completion of this course, students will be able:</p> <ul style="list-style-type: none"> <li>• To structure a research study</li> <li>• To implement ethical rules by the researcher</li> <li>• To carry out a literature search around a research topic</li> <li>• To plan and prepare their own research</li> <li>• To analyze the quantitative and/or qualitative research data collected using the statistical package SPSS</li> <li>• To do online surveys</li> <li>• To write a paper and present the findings of their research to academic and professional public.</li> </ul>
<b>General Competences</b>
<ul style="list-style-type: none"> <li>• Find, analyze and synthesize data and information by the use of appropriate technologies</li> <li>• Autonomous work</li> <li>• Work in a multidisciplinary environment</li> <li>• Generating new research ideas</li> <li>• Exercise of criticism and self-criticism</li> <li>• Promotion of the free, creative and inductive thinking.</li> </ul>

### 3 COURSE CONTENTS

- Research Methodology
- Quantitative and qualitative methods
- Analysis of quantitative and qualitative data
- Using the statistical package SPSS
- Procedure for writing scientific papers
- Presentation of scientific paper
- Writing scientific papers.

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>MODE OF INSTRUCTION</b>	Teaching face to face in the class, Discussion of Practice Exercises, Teamwork Research and Individual project	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	Power point Presentations Using ICT in teaching and Communicating with Students (E-Class) Special Software for data analysis (SPSS)	
<b>TEACHING METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	39
	Weekly projects	16
	Teamwork Research	15
	Individual project	35
	Autonomous Study	45
	Total contact hours and training	<b>150</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	Participation in Practice Exercises (15%) Make demonstrative teamwork research (10%) Make individual project and presenting it to the public (15%) Final Exam with multiple choice questions (60%)	

### 5 PRESCRIBED TEXTS-REFERENCES

#### ***In Greek***

- Adler E.M. & Clark R. (2018). *Social Research. A Guided Tour of Methods and Techniques*. Tziola Publications, Thessaloniki, 5th edition.
- Bryman A. (2017). *Social Research Methods*. Gutenberg Publications, Athens
- Gall M., Borg W., Gall J. (2014). *Educational Research-Basic Principles*. Broken Hill Publishers Ltd, Nicosia.
- Gray D. (2018). *The Real-world Research Methodology*. Tziola Publications, Thessaloniki, 4th edition.
- Robson, C. (2007). *The Real World Survey*, Ed. Gutenberg, Athens.
- Quinlan C., Babin B., Car J., Griffin M. Zikmund W. (2017). *Business Research Methods*. Broken Hill Publishers Ltd, Nicosia.
- Saunders M. Lewis P. Thornhill A. (2014). *Methods of Research in Business & Economy*.

Dissigma Publications, Thessaloniki.

Dimitriadis E. (2010). *Statistical Applications with SPSS 17.0 and Lisrel 8.7*. Kritiki Publications, Athens.

Evdoridou E. & Karakasidis Th. (2018). *Academic Writing*. Tziola Publications, Thessaloniki, 3rd Edition.

Zafeiropoulos, K. & Mylonas N. (2017). *Statistics with SPSS. Contains Probability Theory*. Tziola Publications, Athens.

Zafiropoulos, K. (2015). *How is a scientific work done? Scientific Research and Writing*. Kritiki Publications, Athens. 2nd Edition.

Iosifidis Th. & Spyridakis M. (2006). *Qualitative Social Research*. Kritiki Publications, Athens.

Mantzaris, G. (2007). *Scientific Research*. Publications Prints by K. Karampyllidou, Thessaloniki.

Sidard G. (2005). *Methodology of Sociological Research*. Ed. Ziti, Thessaloniki.

Siomkos G. & Vasilikopoulou A. (2005). *Application of Analysis Methods in Market Research*. Stamoulis Publications, Athens.

***in English***

Adler E.M. & Clark R. (2015). *An Invitation to Social Research. How it's done*. Cengage Learning, 5<sup>th</sup> Edition.

Bryman A. (2016). *Social Research Methods*. Alan Bryman.

Cooper D.& Schindler P. (2013). *Business Research Methods*. McGraw-Hill/Irwin

Field, A. (2005). *Discovering Statistics using SPSS for Windows*. London: Sage.

Gall M., Borg W., Gall J. (2014). *Educational Research. An Introduction*. Longman, 8<sup>th</sup> Edition.

Levins, A. & Silver, C. (2007). *Using software in Qualitative Research. A step-by-step guide*. London: Sage.

Quinlan C., Babin B., Car J., Griffin M. Zikmund W. (2015). *MBusiness Research Methods*. Cengage Learning.

Saunders M., Lewis P. and Thornhill A. (2009). *Research Methods for Business Students*. Pearson Education.

Salkind, N.J (2008). *Statistics for people who (think they) hate statistics*. London: Sage.

Willie T. (2018). *Research Methods. Practical Guide for Students and Researchers*. World Scientific, Singapore.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190404</b>	<b>SEMESTER</b>	Spring (4 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>SYSTEM ANALYSIS AND DESIGN</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures - Tutorials	3	6	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skill building		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (In Greek)		
<b>COURSE WEBSITE (URL)</b>	<a href="http://moodle.teithe.gr/">http://moodle.teithe.gr/</a>		

### 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 focuses on methodologies, models and techniques used for the analysis and design of Information Systems. More specific issues are the capturing and documentation of user's requirements, the definition of functional specifications, the design of the system and the plan of project implementation.

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

- Understand methodologies for systems analysis and design



- Understand and can use user requirements capturing methods
- Understand concepts of process and data modeling
- Understand and can use object oriented analysis and design methodologies
- Participate in systems development working teams
- Can use UML

### General Competences

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

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

Retrieve, analyze and synthesize data and information with the use of necessary technologies  
 Adapt to new situations  
 Make decisions  
 Work autonomously  
 Work in teams  
 Work in an international context  
 Appreciate diversity and multiculturality  
 Advance free, creative and causative thinking

### 3 SYLLABUS

Systems development Lifecycle  
 Systems development methodologies  
 Modeling techniques for data, information flow, processes, and systems structure  
 Object Oriented Design  
 Unified Modeling Language (UML)

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Lectures, distance asynchronous learning, tutorials
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with</i>	Power Point presentations, assignments that require computer usage, asynchronous eLearning with Moodle, communication with the students

<i>students</i>	
<p><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<b>Activity</b>
	<b>Semester workload</b>
	Lectures
	39
	Project
	40
	Autonomous study
	71
	Course total
<b>150</b>	
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Multiple choice examinations ( 60%)</p> <p>Assignment ( 40%)</p>

## 5 ATTACHED BIBLIOGRAPHY

### - Suggested bibliography:

K. E. Kendall, J. E. Kendal (2010) Ανάλυση και Σχεδίαση Συστημάτων, 8<sup>η</sup> Έκδοση. Εκδόσεις Γκιούρδας

A. Dennis, B. Wixom, D. Tegarden (2010) Ανάλυση και Σχεδιασμός Συστημάτων με την UML 2.0

Εκδόσεις Κλειδάριθμος

### - Related academic journals:

Information and Software Technology

Software and Systems Modeling



## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND BUSINESS ADMINISTRATION		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	HIGHER EDUCATION (UNDERGRADUATE'S)		
<b>COURSE CODE</b>	<b>190405</b>	<b>SEMESTER</b>	SPRING 4th
<b>COURSE TITLE</b>	<b>CRM INFORMATION SYSTEMS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
Lectures - Interactive teaching	3 hours	6	
<b>COURSE TYPE</b>	General Knowledge		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
<p>The course's purpose is to make students understand the strategic philosophy and the importance of customer relationship management (CRM) for businesses using the available CRM Information Systems to support it.</p> <p>Upon successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Evaluate and develop business procedures according to the customer-centered philosophy and strategy.</li> <li>• Work in new business environments and more specifically in relation to the customer relationship management of a company.</li> <li>• Apply contemporary CRM Information Systems in businesses.</li> </ul>
<b>General skills</b>
<ul style="list-style-type: none"> <li>• Retrieve, analyze and synthesize data and information with the use of necessary technologies</li> <li>• Adapt to new situations</li> <li>• Make decisions</li> <li>• Work autonomously</li> <li>• Work in an international environment</li> <li>• Promotion of free, creative and causative thinking</li> </ul>

### 3 COURSE CONTENTS

- Customer Relationship Management (CRM) Concept and Definitions
- Traditional Marketing - Relationship Marketing
- The Customers of a Company - The Life Cycle of Company-Customers Relationships
- Different Types of CRM Information Systems
- Development and Implementation of CRM Information Systems
- The International Market of CRM Information Systems
- Electronic Business: Digital Marketing - Electronic CRM - Social Media
- Case Studies on the Implementation of CRM Information Systems in businesses
- Practical Applications of CRM Information Systems
- Presentation of Assignments

#### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures face to face	
<b>USE OF ICT</b>	Power Point Presentations Moodle Electronic Platform E-mail contact with students	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	39
	Assignment study / essay	30
	Case Studies for autonomous practice	30
	Autonomous study	51
	<b>Total contact hours and training</b>	<b>150</b>
<b>ASSESSMENT</b>	Final Written Examination with Multiple Choice Questions (80%)  Assignment and Presentation (20%)	

#### 5 PRESCRIBED TEXTS-REFERENCES

##### Prescribed Texts:

##### *Greek Bibliography*

Kosmatos D. (2011), CRM Customer Relationship Management - Principles and Technologies, 2<sup>nd</sup> edition, Kleidarithmos, Athens

Stafyla A. (2017), Customer and Supplier Relationship Management, Altintzi, Thessaloniki

##### Academic journals:

Business Process Management Journal

**5th Semester**

**COURSE OUTLINE**

**1 GENERAL**

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>950101</b>	<b>SEMESTER</b>	Winter 5th
<b>COURSE TITLE</b>	<b>ENTERPRISE RESOURCE PLANNING (ERP) SYSTEMS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
Lectures (3h) and tutorials (1h)	3	6	
<b>COURSE TYPE</b>	Scientific Area		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek , English		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/course">https://moodle.teithe.gr/course</a>		

**2 LEARNING OUTCOMES**

**Intended learning outcomes of the course**

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

1. understand the philosophy and the design concepts of enterprise resources planning systems
2. become competent in applying ERP knowledge in real business environment
3. understand the concept of integrated business processes in relation to the business functions
4. acquire knowledge about the requirements analysis, the planning of business resources and the technology of ERP systems
5. know how to implement ERP systems in business
6. know the basic operation of ERP software
7. Know the procedure for handling integrated processes in ERP environment

**General skills**

Retrieve, analyze and synthesize data and information with the use of necessary technologies  
 Make decisions  
 Work autonomously

Work in teams  
Advance free, creative and causative thinking

### 3 COURSE CONTENTS

- Overview of ERP philosophy
- Structure of ERP systems
- Integration of business applications - Analysis of business processes
- ERP II
- SAP ERP
- Organizational structures and business processes
- Life Cycle of ERP systems
- Implementation of ERP projects
- ECP diagrams
- Processing of integrated processes with SAP ERP
- Case studies

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures and tutorials	
<b>USE OF ICT</b>	PowerPoint presentations Use of the asynchronous learning platform moodle Self-assessment test using the moodle system Projects assessment through the moodle system	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	52
	Tutorials	13
	Case study /project	55
	Autonomous study	30
	Total contact hours, tutorials and homework	<b>150</b>
<b>ASSESSMENT</b>	Multiple choice final examinations (60%) Project including oral presentation in the classroom (40%)	

### 5 PRESCRIBED TEXTS-REFERENCES

*- Prescribed Texts*

Stefanou CJ & Bialas C. (2007) "ERP SAP R/3: Structure, Implementation, Uses και Applications", Thessaloniki

*- References*

Bradford, M. (2010) "Modern ERP: Select, implement and use today's advanced business systems," 2<sup>nd</sup> ed., ISBN-10: 0557434076

Magal, S.R. & Word, J. (2011) "Integrated Business Processes with ERP Systems", ISBN-10: 0470478446  
Monk, E. (2008) Enterprise Resource Planning, 3<sup>rd</sup> ed., ISBN-13: 978-1423901792

- *Academic journals:*

Academy of Information and Management Sciences Journal  
ACM Transactions on Information Systems  
Behaviour and Information Technology  
Business Process Management Journal  
Computer Science and Information Systems  
Computers in Industry  
Information and Management  
Information Systems Management  
International Journal of Accounting and Information Management  
International Journal of Accounting Information Systems  
International Journal of Business Information Systems  
International Journal of Computer Applications in Technology  
International Journal of Information Management  
International Journal of Information Management  
International Journal of Managing Information Technology  
Journal of Advances in Information Technology  
Journal of Computer Information Systems  
Journal of Emerging Technologies in Accounting  
Journal of Enterprise Information Management  
Journal of Enterprise Resource Planning Studies  
Journal of Information Systems  
Journal of the Association for Information Systems



## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190502</b>	<b>SEMESTER</b>	5 <sup>th</sup> (winter)
<b>COURSE TITLE</b>	<b>MANAGEMENT ACCOUNTING</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
Lectures	3	6	
<b>COURSE TYPE</b>	General Knowledge, general background		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/course/view.php?id=759">https://moodle.teithe.gr/course/view.php?id=759</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
The course aims at the understanding of the concepts of cost and product costing, as well as the decision making process and business performance measures.
<b>General skills</b>
Adapt to new situations Make decisions Work autonomously Be critical and self-critical

### 3 COURSE CONTENTS

The course analyses the major aspects of cost, by emphasising on standard costing, budgeted costs, marginal costs, break - even point, differential costs.
--

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>Mode of instruction</b>	Lectures	
<b>Use of ICT</b>	Power point presentations moodle	
<b>TUITION METHODS</b>	<b>Activity</b>	<b>Semester Workload</b>
	Lectures	39
	Problem solving	40

	Autonomous study	71
	Course total	<b>150</b>
<b>ASSESSMENT</b>	Written exams (100%)	

## 5 PRESCRIBED TEXTS-REFERENCES

Suggested Bibliography:

- Garrison R και E. Noreen, Managerial Accounting, 2021.
- Needles – Powers-Crosson, Διοικητική Λογιστική, 2017.

Journals:

- Accounting and Business Research
- Accounting Research Journal
- Advances in Management Accounting
- British Accounting Review
- International Journal of Accounting
- Journal of Accounting and Taxation
- Qualitative Research in Accounting and Management

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190503</b>	<b>SEMESTER</b>	Winter (5 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>BUSINESS INTELLIGENCE</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures - Tutorials	3	6	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skill building		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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*

Business intelligence (BI) is a new discipline that includes theoretical concepts, methodologies, processes and technologies that can be used to support business decisions. The use of business intelligence methods help to formulate effective strategies and can provide a competitive advantage.

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

- Understand basic concepts and techniques of BI
- Understand the usage of mathematical models in decision making
- Ascertain the characteristics and properties of Decision Support Systems
- Understand issues of data warehouses
- Perform OLAP tasks
- Ascertain classification and clustering methods, as well as their advantages and limitations
- Design and implement BI systems in a modern enterprise

**General Competences**

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

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

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt to new situations
- Make decisions
- Work autonomously
- Work in teams
- Advance free, creative and causative thinking

**3 SYLLABUS**

Effective and timely decisions, data information and knowledge, the employment of mathematical models, business intelligence architectures, cycle of a business intelligence analysis, enabling factors in BI projects, development of BI systems. Definition of system, rationality and problem solving, the decision making process, types of decisions, definition of DSS, development of DSS. Data warehouses, OLTP vs OLAP, Data Marts, data warehouse architecture, cubes and multidimensional analysis, hierarchies of concepts and OLAP operations, Roll-up and Roll-down. Structure of mathematical models, model development, classes of models

Data mining, methods of data mining, OLAP, classical statistics and data mining.  
 Classification  
 Clustering.  
 BI models for marketing and logistics.  
 The design and implementation of a BI system.

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b>  <i>Face-to-face, Distance learning, etc.</i></p>	Lectures, distance asynchronous learning, tutorials.	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>  <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Power Point presentations, assignments that require computer usage, asynchronous eLearning with Moodle, communication with the students	
<p><b>TEACHING METHODS</b>  <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	39
	Assignment	40
	Autonomous study	71
Course total		<b>150</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b>  <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory</i></p>	<p>Multiple choice examinations ( 60%)          Assignment ( 40%)</p>	

*work, clinical examination of patient, art interpretation, other*

*Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*

## **5 ATTACHED BIBLIOGRAPHY**

*- Suggested bibliography:*

Επιχειρηματική Ευφυΐα και Εξόρυξη Δεδομένων, Κύρκος Ε., ΣΕΑΒ

Business Intelligence: data mining and optimization for decision making, C. Vercellis, Willey

Business Intelligence Roadmap: The Complete Project Lifecycle for Decision-Support Applications, L. Moss and S. Atre, Addison Wesley

*- Related academic journals:*

International Journal of Business Intelligence (igi-global)

Business Intelligence Journal (The Data Warehousing Institute)

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190504</b>	<b>SEMESTER</b>	<b>WINTER 5<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>TAX CODE</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>			

### 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 this course, the student will be able to:

- know fundamentals of KFAS.
- complete procedures of KFAS.
- identify the KFAS obligors, how to fill in Business transaction documents & how to keep Simple-entry & double-entry accounting books.
- Apply KFAS knowledge in conjunction with GAAP and IFRS and develop skills that are necessary in a modern business environment.

### 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...
	.....

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

### 3 SYLLABUS

- Introduction to IFRS and KFAS basic principles.
- Parties obliged to comply with KFAS.
- Business transactions documents.
- Exceptions-Discharges.
- System Taxis NET.

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Asynchronous learning (moodle)</li> </ul>												
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> <li>• E-mail contact with students</li> </ul>												
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography,</i>	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">26</td> </tr> <tr> <td>Laboratory work</td> <td></td> </tr> <tr> <td>Autonomous study</td> <td style="text-align: center;">74</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	26	Laboratory work		Autonomous study	74				
<i>Activity</i>	<i>Semester workload</i>												
Lectures	26												
Laboratory work													
Autonomous study	74												



<i>tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i>		
	Course total	<b>100</b>
<p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>		
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written examinations (100%)	

## 5 ATTACHED BIBLIOGRAPHY

### *Suggested bibliography (in Greek):*

- Παπαδέας Β. Παναγιώτης, «Λογιστικά Αρχεία-Βιβλία και Στοιχεία με ΦΠΑ ΚΑΙ ΕΛΠ», 2021, Δανάη Π. Παπαδέα
- Σταματόπουλος Δ, Σταματόπουλος Γ., Σταματόπουλος Π, 2017, «Ελληνικά Λογιστικά Πρότυπα-Ανάλυση-Ερμηνεία», FORIN Σταματόπουλος ΙΚΕ

### *Suggested bibliography (in English):*

- [Bernard B. Kamoroff C.P.A.](#) 475 "Tax Deductions for Businesses and Self-Employed Individuals: An A-to-Z Guide to Hundreds of Tax Write Offs Paperback – Illustrated", February 1, 2019, Lyons Press.

### *- Related academic journals:*

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Financial Management
- Journal of Accounting and Economics

- Review of Accounting Studies
- Journal of International Accounting, Auditing and Taxation

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190505</b>	<b>SEMESTER</b>	<b>WINTER (5<sup>th</sup>)</b>
<b>COURSE TITLE</b>	<b>PORTFOLIO MANAGEMENT</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
	Lectures	3	4
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek/ English		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 this course, the student will become familiar

- With the methods of creating and evaluating portfolios
- With the management of financial risks

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

**3 SYLLABUS**

<ul style="list-style-type: none"> <li>• Introduction to markets of money and capital</li> <li>• Portfolio management according to fundamental and technical analysis</li> <li>• Effective management of business risk</li> <li>• Return of capital and risk analysis</li> <li>• Markowitz Model</li> <li>• Capital Asset Pricing Model</li> <li>• William Sharpe’s model of characteristic line</li> <li>• Mutual funds portfolio management</li> </ul>
--

**4 TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Lectures	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	E-mail contact with students	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Case study	-

<p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	Laboratory work	-
	Study and analysis of scientific papers and book chapters	30
	Seminars	-
	Autonomous study	44
	Course total	<b>100</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written examinations (100%)	

## 5 ATTACHED BIBLIOGRAPHY

### - Suggested bibliography:

- Kiohos P. – Kyrmizoglou P. – Panayopoulos A. (2018) "Risk Management & Portfolio Management" Publ. Eleni Kiohou, Athens
- Karapistolis D. (2010) "Methods of Analysis and Management of Shares and Mutual Funds" A.Altintzi Ed.
- Kiochos P. – Papanikolaou G. – Kiochos A. (2003) "Management of Portfolios and Financial Risks" Synchroni Ed.
- Frank Reilly and Keith Brown(2009) "Analysis of Investments and Management of Portfolios" 9th Ed. , THOMSON, South-Western .

### - Related academic journals:

- Archives of Economic History
- Journal of Finance

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190506</b>	<b>SEMESTER</b>	Winter (5 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>BUSINESS STRATEGY AND POLICY</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
Lectures – Interactive teaching	3 hours	4	
<b>COURSE TYPE</b>	General Knowledge		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
<p>Upon successful completion of this course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand the concept and the importance of strategy</li> <li>• Comprehend the actual benefits of strategic planning for businesses</li> <li>• Separate the different levels of strategy within a company</li> <li>• Select and form the appropriate strategies, depending on the conditions of the environment in which a company operates</li> </ul>
<b>General skills</b>
<ul style="list-style-type: none"> <li>• Retrieve, analyze and synthesize data and information with the use of necessary technologies</li> <li>• Adapt to new situations</li> <li>• Make decisions</li> </ul>

- Work autonomously
- Team work
- Work in an international environment
- Promotion of free, creative and causative thinking

### 3 COURSE CONTENTS

- Introduction to the concept of Strategy
- Analysis of the external environment of companies
- Analysis of the internal environment of companies
- Business Strategies: Cost Leadership, Differentiation and Focus
- International strategy
- Strategic alliances, mergers and acquisitions
- Case Studies on corporate strategy
- Presentation of team work assignments

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures face to face	
<b>USE OF ICT</b>	Power Point Presentations Moodle Electronic Platform E-mail contact with students	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	26
	Group assignment study / essay	30
	Case studies for autonomous practice	18
	Autonomous study	26
	<b>Total contact hours and training</b>	<b>100</b>
<b>ASSESSMENT</b>	Final Written Examination with Multiply Choice Questions and Short-Answer Questions (70%)  Group Assignment (30%)	

### 5 PRESCRIBED TEXTS-REFERENCES

*Bibliography (in Greek)*

Georgopoulos N. (2013), Strategic Management, Volume A, 3<sup>rd</sup> edition, Benou editions, Athens

Johnson G., Scholes K., Whittington R. (2016), Basic Principles of Business Strategy, 2<sup>nd</sup> edition, Kritiki editions, Athens

Papadakis B. (2016), Business Strategy, Volume A, 7<sup>th</sup> edition, Benou editions, Athens

Bibliography (in English)

Johnson G., Whittington R., Scholes K., Angwin D., Regner P., (2015), Fundamentals of Strategy, 3rd edition, Pearson Education Limited, UK

**Academic journals:**

Consulting Magazine  
Harvard Business Review  
Management Science

**COURSE OUTLINE**

**1 GENERAL**

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190507</b>	<b>SEMESTER</b>	<b>5<sup>th</sup> WINTER</b>
<b>COURSE TITLE</b>	<b>PRINCIPLES OF MARKETING</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures	3	4	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General Knowledge		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr">https://moodle.teithe.gr</a>		

**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 this course, the student will be able to:

- learn through an overview and introduction to marketing principles and concepts
- identify public business information and data sources in order to conduct a basic product/company information search
- develop basic oral presentation skills, analytical thinking and creativity and work in teams

### General Competences

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

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

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

### 3 SYLLABUS

- Marketing Theory
- Marketing Research
- Marketing Principles and Concepts
- International Marketing
- Development of New Products
- Pricing Strategies
- Distribution Channels
- Promotional Activities

### 4 TEACHING and LEARNING METHODS - EVALUATION



<p style="text-align: center;"><b>DELIVERY</b></p> <p><i>Face-to-face, Distance learning, etc.</i></p>	<p>Teaching face to face in the class, Discussion of Exercises, and Case Studies</p>	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Power point Presentations Using ICT in Teaching and Communicating with Students (Moodle)</p>	
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Case study	-
	Laboratory work	-
	Essay writing	44
	Seminars	-
	Autonomous study	30
<b>Course total</b>		<b>100</b>
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<ul style="list-style-type: none"> <li>• Essay writing (20%)</li> <li>• Final exam with multiple choice questions and issues Development (80%)</li> </ul>	

## 5 ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- D. Needham – R. Dransfield (1995) “Marketing, Everybody’s Business”, Heinemann 2<sup>nd</sup> Ed.
- S. Dibb, L. Simkin, W. Pride, O. Ferrell (1994) “Marketing, concepts and

strategies”, Houghton Mifflin Company

- P. Kotler (1994) “Marketing Management, Analysis, Planning, Implementation and Control”, 8<sup>th</sup> Ed, Prentice Hall
- P. Kotler (1999) “Kotler on Marketing”, Malliaris Paideia.

- *Related academic journals:*

- Archives of Economic History
- Harvard Business Review
- Journal of Marketing
- Journal of Management Studies

**COURSE OUTLINE**

**1 GENERAL**

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190508</b>	<b>SEMESTER</b>	Winter (5 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>PROGRAMMING</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures - Tutorials	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skill building		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (In Greek)		
<b>COURSE WEBSITE (URL)</b>	<a href="http://moodle.teithe.gr/">http://moodle.teithe.gr/</a>		

**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 aims to introduce the student to basic programming concepts and techniques and to develop programming skills with Python.

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

- Understand basic algorithmic principles and techniques
- Develop computer programs
- Work with Python programming environment

**General Competences**

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

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

Retrieve, analyze and synthesize data and information with the use of necessary technologies  
 Adapt to new situations  
 Make decisions  
 Work autonomously  
 Work in teams  
 Work in an international context  
 Appreciate diversity and multiculturality  
 Advance free, creative and causative thinking

**3 SYLLABUS**

Introduction to algorithms  
 Data Types and Variables  
 Expressions and Operators  
 Flow control Statements  
 Data Structures  
 Functions  
 Input and Output to files  
 Object Oriented Programming

**4 TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Lectures, distance asynchronous learning, tutorials.
---	--

<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Power Point presentations, working with Python environment, asynchronous eLearning with Moodle, communication with the students</p>	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	<p>Lectures</p>	<p>26</p>
	<p>Project</p>	<p>34</p>
	<p>Autonomous study</p>	<p>40</p>
	<p></p>	<p></p>
	<p></p>	<p></p>
	<p></p>	<p></p>
<p></p>	<p></p>	
<p></p>	<p></p>	
<p>Course total</p>	<p><b>100</b></p>	
<p><b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written examinations ( 60%) Assignment ( 40%)</p>	

## 5 ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

Schneider D, "Introduction to Programming using Python", Pearson, 2015.



## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190509</b>	<b>SEMESTER</b>	<b>WINTER (5<sup>th</sup>)</b>
<b>COURSE TITLE</b>	<b>INTRODUCTION TO MARKETING FOR ERASMUS STUDENTS</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
		3	4
<b>COURSE TYPE</b>	Background, General knowledge, Special knowledge, Skills Development		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	ENGLISH		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	YES		
<b>COURSE WEBSITE (URL)</b>	<a href="http://www.acc.teithe.gr/moodle">http://www.acc.teithe.gr/moodle</a>		

### 2 LEARNING OUTCOMES

#### Intended learning outcomes of the course

This course will help Erasmus students understand all the fundamentals to marketing, including strategies and tools used across industries, with emphasis on terminology.

### 3 SYLLABUS

Introduction to Marketing  
 Basic Marketing principles  
 Penetrating the Market  
 Choosing the right Agent  
 Recruiting your Sales Force  
 Advertising Tools  
 Basic Marketing Terms  
 Arbitration  
 Investing Abroad  
 Overseas Policies  
 Stock Market

### 4 TEACHING and LEARNING METHODS – EVALUATION

<b>DELIVERY</b> Face-to-face, Distance learning, etc.	Lectures – Exercises.
<b>USE OF INFORMATION AND</b>	Power Point presentations

<b>COMMUNICATIONS TECHNOLOGY</b> Use of ICT in teaching, laboratory education, communication with students		
<b>TEACHING METHODS</b>	<i>Activity</i>	<i>Semester workload</i>
	Lectures	26
	Home Assignments	20
	Research Assignments	20
	Class Exercises	34
	Course total	<b>100</b>

## 5 ATTACHED BIBLIOGRAPHY

Collier-Macmillan ( 1971 ) Banking - London, Collier Macmillan  
 Collier-Macmillan ( 1974 ) International Trade, London, Collier Macmillan  
 New York Times  
 Washington Post  
 L.A. Times  
 Boston Herald American  
 RT.com  
 Newsnow.com  
 Time Magazine  
 Newsweek Magazine

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190510</b>	<b>SEMESTER</b>	<b>Winter 5<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>LABOUR LAW</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
	Theory	3	4
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	-		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/course">https://moodle.teithe.gr/course</a>		

### 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 attendance and completion of the course the students shall be able:

- To comprehend the complexity of employment relations in work environments, with reference to employment issues in healthcare environments
- To understand the function of labour unions
- To comprehend collective employment relations
- To interpret and understand employment regulations
- To reason and to solve cases on issues which refer to the materials covered in the course
- To fully understand the socio-economic consequences of employment contracts



### 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...
	.....

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

### 3 SYLLABUS

- The categories of employees (blue collar, white collar, temporary workers)
- The individual labour relation and labour contracts (form, content, legal capacity of the parties)
- Employment for limited and unlimited time
- Rights and duties of the parties during the course of the dependent labour relationship
- Working time, overwork, holidays, Sunday rests
- Suspension and termination of the work contract
- Work accidents
- Work regulations
- Settlement of disputes
- Trade Union freedom and its protection
- Trade Unions
- Strike

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Face-to-face
<b>USE OF INFORMATION AND</b>	Use of ICT in Course Teaching (teaching supported

<p align="center"><b>COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>by power-point &amp; by a moodle course) Use of ICT in Communication with Students (e-mail communication with students)</p>	
<p align="center"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	26
	Case studies	24
	Autonomous study	50
Course total	<b>100</b>	
<p align="center"><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>The performance of students is assessed at examinations that take place at the end of each semester.</p> <p>Student Assessment method - Written Exam (100%) with:</p> <ul style="list-style-type: none"> <li>- Multiple Choice Questions</li> <li>- Non-extended Answer Questions</li> <li>- True-False Questions</li> <li>- Problem Solving</li> </ul>	

## 5 ATTACHED BIBLIOGRAPHY

### - Suggested bibliography:

Alexiadou, E. A. 2012. General Principles of Health Deontology, University Studio Press ed., Thessaloniki. Zerdelis, d. 2014. Labour Law – Individual Labour Relations, 4<sup>th</sup> ed. Sakkoula, Thessaloniki.

Koukiadis, I. d. 2014. Labour Law – Individual Labour Relations and Law of Flexible Employment, 7<sup>th</sup> ed. Sakkoula, Thessaloniki.

Koukiadis, I.D. 2013. Labour Law – Collective Labour Relations, Sakkoula ed., Thessaloniki.

**- Related academic journals:**  
 Employment Law Bulletin  
 Labour Law Review

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190511</b>	<b>SEMESTER</b>	WINTER 5 <sup>th</sup>
<b>COURSE TITLE</b>	<b>SUPPLY CHAIN MANAGEMENT</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
		3	4
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skills Development		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 this course, the students will be able to understand the requirements of successful operations and supply chain practice in modern business. Furthermore they should be able to understand the basic principles of production planning and execution and supply chain management and they should be able to apply taught concepts to related issues.

They will acquire knowledge of business processes related to the planning of the

production and the supply chain, such as sales and operations planning and material requirements planning. They will acquire knowledge of business processes related to the execution of production and the supply chain, such as procurement, shop floor execution, inventory management, sales and distribution and warehouse management.

### **General Competences**

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

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

Retrieve, analyze and synthesize data and information with the use of necessary technologies  
 Make decisions  
 Work autonomously  
 Work in teams  
 Advance free, creative and causative thinking

### **3 SYLLABUS**

- Sales & Operations Planning
- Material Requirements Planning
- Purchasing Management
- Production Planning
- Inventory Management
- Stock Valuations
- Sales & Distribution
- Warehouse Management
- Related Case Studies

### **4 TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b>	Lectures Face-to-face
<i>Face-to-face, Distance learning,</i>	

<i>etc.</i>																			
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Power point presentations eClass / moodle</p>																		
<p><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<table border="1"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">26</td> </tr> <tr> <td>Autonomous study</td> <td style="text-align: center;">74</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Course total</td> <td style="text-align: center;"><b>100</b></td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	26	Autonomous study	74											Course total	<b>100</b>
	<i>Activity</i>	<i>Semester workload</i>																	
	Lectures	26																	
	Autonomous study	74																	
Course total	<b>100</b>																		
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written final examinations (100%) Multiple choice questionnaire</p>																		

## 5 ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

Bialas C., Stefanou C. (2017), Introduction to Supply Chain Management, University Studio Press, Thessaloniki

Sifniotis K. (1997), Logistics Management

Chopra S. and P. Meindl (2000) Supply Chain Management: Strategy, Planning and Operations Prentice Hall College Div; ISBN: 0130264652

Lambert D.M. (1997) Fundamentals of Logistics, McGraw-Hill Higher Education

- Related academic journals:

Logistics Management Magazine

The International Journal of Logistics Management

Journal of Supply Chain Management

Journal of Operations and Supply Chain Management

## 6<sup>th</sup> Semester

### COURSE OUTLINE

#### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190601</b>	<b>SEMESTER</b>	Spring (6 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>DATA MINING IN ACCOUNTING</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures – Tutorial	3	6	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skill building		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (In Greek)		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

#### 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*

Data Mining is a state of the art technology with recognized applications in accounting and finance. The course offers to the students the opportunity to become familiar with data mining methodologies, to understand their potentialities and limitations and to acquire practical skills in applying these methodologies for solving accounting and financial problems.

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

- Understand the characteristics, the potentialities and the limitations of the data mining methods
- Understand the successive steps of the knowledge acquisition process
- Apply classification methods
- Analyze and evaluate the acquired patterns and knowledge
- Design and implement data analysis tasks in the context of data mining

Apply data mining techniques for bankruptcy prediction, fraudulent financial statement detection, audit qualifications, credit risk estimation

**General Competences**

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

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

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

**3 SYLLABUS**

Introduction to Data Mining, kinds of mined patterns, steps in knowledge acquisition, applications of data mining in finance and accounting  
 Data preprocessing, missing values, noise, data normalization.  
 Mining association rules, itemsets, Apriori, Support, Confidence, Lift.  
 Classification and prediction, supervised learning, validation, data overfitting.  
 Decision trees, ID3, C4.5, entropy, information gain, pruning, advantages and disadvantages of decision trees.  
 Bayesian networks, Bayes theorem, naïve Bayesian classifiers, Bayesian networks, advantages and disadvantages of Bayesian networks

Instance Based Classifiers, k-NN , Euclidean distance and alternative distances, advantages and disadvantages of IBCs,  
 Regression, linear and polynomial regression, logistic regression, advantages and disadvantages  
 Support Vector Machines, advantages and disadvantages  
 Genetic algorithms, populations, genetic operators, advantages and disadvantages  
 Validation, holdout set, cross validation, jackknife, bootstrap, ROC curves  
 Classifier ensembles, Bagging  
 Applications of Data Mining in accounting and finance, bankruptcy prediction, going concern prediction, fraud detection, credit risk estimation.

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	Lectures, asynchronous eLearning, tutorial	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Power Point Presentations, asynchronous e Learning with Moodle, communication with the students	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	39
	Assignment	40
	Autonomous study	71
<p><b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p>	<p>Multiple choice examinations ( 60%)          Assignment ( 40%)</p>	
<p>Course total</p>		<b>150</b>



<i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	
--	--

## 5 ATTACHED BIBLIOGRAPHY

*- Suggested bibliography:*

Επιχειρηματική Ευφυΐα και Εξόρυξη Δεδομένων, Κύρκος Ε., ΣΕΑΒ

Han and Camber, Data Mining concepts and techniques, Morgan Kaufman

*- Related academic journals:*

Expert Systems with Applications (Elsevier)

Intelligent Systems in Accounting Finance and Management (Wiley)

Journal of Emerging Technologies in Accounting (American Accounting Association)

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	190602	<b>SEMESTER</b>	SPRING (6th)
<b>COURSE TITLE</b>	AUDITING		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
		3	6
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

<p><b>Learning outcomes</b> <i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p>Upon successful completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Introduce to the basic principles and functions of the Audit.</li> <li>• Familiarize with all the rules and actions concerning the audit process, both Internal and External.</li> <li>• Familiarize and apply International Auditing Standards.</li> </ul>
<p><b>General Competences</b> <i>Taking into consideration the general competences that the degree-holder must acquire</i></p>

(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...
	.....

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

### 3 SYLLABUS

- Introduction to Auditing Science.
- Professional Ethics of Accountants-Auditors' Legal Liability.
- Internal Audit.
- External Audit.
- Audit Report.
- International Auditing Standards.

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Asynchronous learning (moodle)</li> </ul>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> <li>• E-mail contact with students</li> </ul>	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop,</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	39
	Laboratory work	13
	Case study	25
	Autonomous study	73

<i>interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>		
	Course total	<b>150</b>
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Written examinations (80 %) Case study (20 %)	

## 5 ATTACHED BIBLIOGRAPHY

### - Suggested bibliography (in Greek):

- Νεγκάκης Χρ.-Ταχυνάκης Π., « Ελεγκτική Εσωτερικός Έλεγχος-Θεωρία και Εφαρμογές»,2017,Εκδόσεις Αειφόρος Λογιστική Μονοπρόσωπη ΕΠΕ
- Τσακλάγκανος Αγ. Σπαθής Χ, «Ελεγκτική»,2015, Εκδόσεις Αφοι Κυριακίδη ΑΕΒΕ
- Beasley Mark, Buckless Frank, Glover Steven, Prawitt, Ειδικά Θέματα Ελεγκτικής, 2017, Broken Hill Publishers Ltd

### - Suggested bibliography (in English):

- Arens Alvin A. , Elder Randal J. , Beasley Mark S. “Auditing and Assurance Services, Global Edition”,2013,Pearson Education Limited

### - Related academic journals:

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Review of Accounting Studies
- Auditing
- Journal of International Accounting, Auditing and Taxation
- Managerial Auditing Journal

- The International Journal of Auditing
- International Journal of Accounting Information System

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190603</b>	<b>SEMESTER</b>	Spring 6th
<b>COURSE TITLE</b>	<b>FINANCIAL STATEMENTS ANALYSIS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
Lectures (2h) and tutorials (2h)	3	6	
<b>COURSE TYPE</b>	Scientific Area		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="http://www.acc.teithe.gr/e-class">http://www.acc.teithe.gr/e-class</a>		

### 2 LEARNING OUTCOMES

#### Intended learning outcomes of the course

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

1. understand the importance of financial statements as sources of information for decision making for both management and external users
2. apply technical analysis on financial statements
3. evaluate the significance of the structure and the relationships of the elements of financial statements of the business over time and inter-enterprise with a view to explore the strengths and weaknesses of business performance in terms of profitability, efficiency, liquidity and financial leverage of the company
4. draw up financial studies, in which to reflect reliably the current and future financial situation of the company
5. make decisions for formulating business financial strategy

#### General skills

Retrieve, analyze and synthesize data and information with the use of necessary technologies  
 Make decisions  
 Work autonomously  
 Work in teams

Advance free, creative and causative thinking

### 3 COURSE CONTENTS

- Content of financial statements
- Overview of Financial Statement Analysis
- The impact of GAAP and IFRS on Financial Analysis and Reporting
- Vertical and horizontal analysis
- Common sized financial statements
- Ratio analysis
- Analyzing Financing, Investing and Operating Activities
- Profitability analysis
- Liquidity analysis
- Analysis of operational efficiency
- Leverage analysis
- Analysis of the Statement of Cash Flow
- Cash flow ratios
- Stock exchange ratios
- Case studies using real data

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures and tutorials	
<b>USE OF ICT</b>	PowerPoint presentations Use of the asynchronous learning platform e-class Self-assessment test using the e-class system Projects assessment through the e-class system	
<b>TUITION METHODS</b>	<i>Method</i>	<i>Workload per semester</i>
	Lectures	39
	Tutorials	13
	Case study/ Project	25
	Autonomous work	73
	Total contact hours including tutorials and homework	<b>150</b>
<b>ASSESSMENT</b>	Multiple choice final examinations (60%) Project including oral presentation in the classroom (40%)	

### 5 PRESCRIBED TEXTS-REFERENCES

**- Prescribed Texts**

Niarchos N. (2005) Financial Statements Analysis, Athens

Stefanou C. (2013) Financial Statements Analysis Using Excel, Thessaloniki

**- References**

Bernstein, L. A. & Wild, J. J. (1998) *Financial Statement Analysis: Theory, Application and Interpretation* (6th ed.). Boston, MS: Irwin McGraw-Hill  
Gibson, C. H. (2012) *Financial Reporting and Analysis: Using Financial Accounting Information*, 12th Edition, South-Western College Publishing, USA  
Subramanyam, K. R. and J. J. Wild (2009) "Financial Statement Analysis", 10th Edition, McGraw- Hill

- ***Academic journals:***

Academic Management Review  
Accounting, Organizations and Society  
Accounting Review  
Contemporary Accounting Research  
Financial Analysts Journal  
Financial Management  
International Review of Financial Analysis  
Journal of Accounting and Economics  
Journal of Financial and Quantitative Analysis  
Management Science  
Review of Accounting Studies

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190604</b>	<b>SEMESTER</b>	Spring (6 <sup>TH</sup> )
<b>COURSE TITLE</b>	<b>PROJECT MANAGEMENT</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skills Development		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 objective of the course is to provide basic knowledge around the Management of a Project based on the international Standards of the Project Management Institute (PMI). Upon successful completion of this course, the students will be able to understand the methodologies regarding the planning, the execution and the control of a project. They will have the capability to use tools and techniques of project management in the areas



of integration management, scope management, time management, cost management, resource management, communication management, risk management, quality management and procurement management.

They will be able to design a network diagram and determine the critical path and they will be able to apply Earned Value Management principles in order to assess project performance.

### **General Competences**

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

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

Retrieve, analyze and synthesize data and information with the use of necessary technologies  
 Make decisions  
 Work autonomously  
 Work in teams  
 Advance free, creative and causative thinking

### **3 SYLLABUS**

- Feasibility Study
- Project Initiation, Planning, Execution, Monitoring & Control, Closure
- Integration management
- Scope management
- Cost management
- Time management
- Quality management
- Human resources management
- Communications management
- Risk management

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	Lectures Face-to-face	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Power point presentations eClass / moodle	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Autonomous study	74
Course total	<b>100</b>	
<p><b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written final examinations (100%) Multiple choice questionnaire	

#### 5 ATTACHED BIBLIOGRAPHY

- Suggested bibliography:  
Harvey Maylor, Project Management (2005)

A Guide to the Project Management Body of Knowledge (PMBOK® Guide) – Fourth Edition, Project Management Institute (2008)

- *Related academic journals:*  
 Project Management Journal  
 International Journal of Project Management  
 The Journal of Modern Project Management

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190605</b>	<b>SEMESTER</b>	Spring (6 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>COSTING SYSTEMS IN DECISION MAKING</b>		
		<b>HOURE PER WEEK</b>	<b>ECTS</b>
	Lectures	3	4
<b>COURSE TYPE</b>	Skills Development		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="http://www.acc.teithe.gr/moodle">http://www.acc.teithe.gr/moodle</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
Students after the completion of the class will be able to: Choose the appropriate costing system for a company.
<b>General skills</b>
- Retrieve, analyze and synthesize data and information with the use of necessary Technologies - Make decisions - Work autonomously - Work in teams.

### 3 COURSE CONTENTS

Students after the completion of the class will be able to: Lesson 1: Comparison of cost accounting systems. Lesson 2: Decision-making. Lesson 3: Strategic Management Accounting Practices.
---

### 4 INSTRUCTION METHODS -ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures	
<b>TUITION METHODS</b>	<i>Method</i>	<i>Workload per</i>

	<i>semester</i>	
	Lectures	26
	Case study	24
	Laboratorywork	10
	Study and analysis of scientific papers and book chapters	10
	Seminars	10
	Autonomous study	20
	Total contact hours and training	<b>100</b>
<b>ASSESSMENT</b>	1) Written final examinations (60%) - Project Assignment (40%) 2) Oral final examinations (60%) - Project Assignment (40%) 3) Written final examinations (100%)	

## 5 PRESCRIBED TEXTS-REFERENCES

### Prescribed Texts:

Μουστάκης, ( 2001). Κοστολόγηση Δραστηριοτήτων (ABC)

Πάγγειος Γ.. "ΘΕΩΡΙΑ ΤΟΥ ΚΟΣΤΟΥΣ" (Τεύχος II), , Εκδ. Οίκος Σταμούλης, Αθήνα- Πειραιάς 1993

Τσακλαγκάνος Α., "Θεωρία και λογιστική κόστους - για λήψη επιχειρηματικών αποφάσεων", Εκδ. Οίκος Αφοί Κυριακίδη Α.Ε., Θεσσαλονίκη 1995 (α' έκδοση), 1998 (β' έκδοση)

Φάκου Δ. Ο λογισμός του κόστους παραγωγής για τον προσδιορισμό του αποτελέσματος της βιομηχανικής επιχείρησης *Prosvasis* 166/2009, 11

Φάκου Δ. Κατηγορίες κόστους για τη λήψη επιχειρηματικών αποφάσεων *Λογιστής* 10/2006, 1074

Χατζής Αναστάσιος, "Εφαρμογές Αναλυτικής Λογιστικής", 2010, Θεσσαλονίκη

Akao, Yoji, ed. 1990. *Quality Function Deployment: Integrating Customer Requirements into Product Design*. Cambridge, MA: Productivity Press.

Brausch J. M., (1994) *Target Costing for Profit Enhancement*, *Management Accounting*, (November 1994):45-49.

Garrison R. H., Noreen E. W., (1997), *Managerial accounting*. 8th ed. Boston, Massachusetts: Irwin/McGraw-Hill.

Janke, R., Mahlendorf, M., & Weber, J. (2014). An exploratory study of the reciprocal relationship between interactive use of management control systems and perception of negative external crisis effects. *Management Accounting Research*, 25(4), 251 -270.

Mabberley J., (1998), *Activity Based Costing In Financial Institutions*, 2nd edition, Pearson Education Limited.

Van Der Stede, W. A. (2011). Management accounting research in the wake of the crisis: Some reflections. *European Accounting Review*, 20(4), 605-623.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190606</b>	<b>SEMESTER</b>	Spring 6th
<b>COURSE TITLE</b>	<b>ADVANCED FINANCIAL ACCOUNTING</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 this course, the student will be able to:

- Understand Special Accounting Issues in the light of the International Financial Reporting Standards and Greek Accounting Standards
- Learn the differences between International Financial Reporting Standards and Greek Accounting Standards
- Understand and apply the fundamental principles, rules and actions of Financial Accounting on special issues, which require special handling
- Know & Apply Special Issues of Financial Accounting in business environments.

**General Competences**

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

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

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

**3 SYLLABUS**

- Introduction in Special Issues of Accounting
- Accounting based on Accruals
- Internal Audit and Cash flow
- Short-term Investments and Accounts receivable
- Inventories and Cost of Goods Sold
- Fixed assets, Natural Resources and Intangible Assets
- Long-term Investments
- Liabilities
- Equity
- Quality of Earnings, Income Statement and Comprehensive Income Statement
- Cash flow Statement

- Financial Statement Analysis

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Asynchronous learning (moodle)</li> </ul>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> <li>• E-mail contact with students</li> </ul>	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i>  <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Laboratory work	
	Case study	37
	Autonomous study	37
	Course total	<b>100</b>
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>  <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i>  <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	<p>Written examinations (80 %)</p> <p>Case study (20 %)</p>	

#### 5 ATTACHED BIBLIOGRAPHY

- *Suggested bibliography (in Greek):*

- Harrison W, Horngren C, Thomas W. «Χρηματοοικονομική Λογιστική»,2015, Broken Hill Publishers Ltd
- Αγγελόπουλος Ε, Γεωργόπουλος Α, Ντόκας Ι, «Προχωρημένη Λογιστική. Μια προσέγγιση βασισμένη στα ελληνικά και διεθνή λογιστικά πρότυπα»,2018, Έκδοση, Εκδόσεις Μπένου
- Βασιλείου Δ, Ηρειώτης Ν, Μπάλιος Δ, «Προχωρημένη Χρηματοοικονομική Λογιστική»,2021, Εκδόσεις Rosilli

- *Suggested bibliography (in English):*

- [Needles Belverd](#), [Powers Marian](#), "Principles of Financial Accounting, International Edition",2013, Cengage Edition
- [Tracie Miller-Nobles](#), [Brenda Mattison](#), [Ella Mae Matsumura](#) "Horngren's Accounting: The Managerial Chapters 12th Edition, 2017", Pearson Publishers.

- *Related academic journals:*

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Financial Management
- Journal of Accounting and Economics
- Review of Accounting Studies
- Journal of International Accounting, Auditing and Taxation



## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190607</b>	<b>SEMESTER</b>	6 <sup>TH</sup> (SPRING)
<b>COURSE TITLE</b>	<b>COMMERCIAL MANAGEMENT INFORMATION SYSTEMS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
	Lab exercises	3	4
<b>COURSE TYPE</b>	General Knowledge, Skill building		
<b>PREREQUISITE COURSES</b>	Financial Accounting I		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/course/view.php?id=772">https://moodle.teithe.gr/course/view.php?id=772</a>		

### 2. LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
The course aims at familiarising students with all business transactions using an accounting software in a lab environment
<b>General skills</b>
Retrieve, analyse and synthesise data and information with the use of necessary technologies Adapt to new situations Make decisions Work autonomously Be critical and self-critical

### 3. COURSE CONTENTS

Students are required to understand

- the basic business transactions (sales, purchases),
- the use of master and transaction files,
- the encoding of suppliers, customers and reserves,
- the connection between business and general accounting records, etc.

### 4. INSTRUCTION METHODS - ASSESSMENT

<b>Mode of instruction</b>	Lectures Lab work	
<b>Use of ICT</b>	Power point presentations Moodle ERP Software in Lab	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Laboratory work	26
	Autonomous study	74
	Course total	<b>100</b>
<b>ASSESSMENT</b>	Lab exercise (100%)	

### 5. PRESCRIBED TEXTS-REFERENCES

*Suggested greek bibliography*

- Στεφάνου Κ.Ι., Εφαρμογές Λογιστικής και Εμπορικής Διαχείρισης με Η/Υ, 2019

*Suggested Journals*

- International Journal of Accounting Information System
- Journal of Accounting and Economics
- Journal of Financial and Quantitative Analysis

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190608</b>	<b>SEMESTER</b>	Spring (6 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>IT APPLICATIONS IN FINANCIAL ANALYSIS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
Laboratory Work	3 hours	4	
<b>COURSE TYPE</b>	Skill Building		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

#### Intended learning outcomes of the course

Upon successful completion of this course, the students will be able to use Accounting Spreadsheets Applications (Excel), in order to:

- Prepare the annual financial statements of companies and process their data / accounts.
- Apply horizontal and vertical analysis techniques on financial statements data.
- Analyze and evaluate the performance and financial position of a company, through the calculation of its financial ratios.

- Prepare financial analysis studies, demonstrating with reliability the current and future performance and financial position of companies.

#### General skills

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt to new situations
- Make decisions
- Work autonomously
- Work in an international environment
- Promotion of free, creative and causative thinking

### 3 COURSE CONTENTS

- Basic tools of Accounting Spreadsheets applications for processing and analyzing financial data
- Preparation of financial statements and data processing on spreadsheets
- Application of horizontal and vertical analysis techniques on spreadsheets
- Published financial statements analysis of companies, through the calculation of financial ratios on spreadsheets – Creation of charts
- Special issues of financial analysis on spreadsheets (financial formulas applications)

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures face to face (in a laboratory environment)	
<b>USE OF ICT</b>	Use of Accounting Spreadsheets Application (Excel) Moodle Electronic Platform E-mail contact with students	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Laboratory Work	26
	Exercises for autonomous practice	26
	Autonomous study	48
	<b>Total contact hours and training</b>	<b>100</b>
<b>ASSESSMENT</b>	Laboratory Examination on the analysis and processing of financial data using accounting spreadsheets (100%)	

## 5 PRESCRIBED TEXTS-REFERENCES

### Prescribed Texts:

#### Bibliography (in Greek)

Stefanou K. (2017), Financial Statements Analysis with the Use of Excel, Altintzi editions, Thessaloniki

#### Bibliography (in English)

Mayes T. R., (2019), Financial Analysis with Microsoft Excel, 9th Edition, Cengage Learning, USA

### Academic journals:

Financial Analysts Journal

Financial Management

International Review of Financial Analysis

Journal of Financial and Quantitative Analysis

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190609</b>	<b>SEMESTER</b>	Spring (6 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>APPLICATIONS OF DATA MINING</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Laboratory work	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skill building		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE WEBSITE (URL)</b>	<a href="http://moodle.teithe.gr/">http://moodle.teithe.gr/</a>		

### 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*

Data Mining is a state of the art technology with recognized applications in accounting and finance. The course offers to the students the opportunity to apply data mining methodologies for dealing with accounting and financial problems.

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

- Preprocess the data
- Analyze financial data by using Association Rules
- Apply classification methods to develop prediction models
- Assess classifiers
- Design and implement financial data analysis tasks by using data mining and use the results for decision making
- Use the data mining software “WEKA”
- Use the data mining software “TANAGRA”
- Use the data mining software “BN POWER PREDICTOR”

**General Competences**

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

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

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

### 3 SYLLABUS

<p>Introduction to WEKA, TANAGRA, BN POWER PREDICTOR          Data preprocessing with Excel and Data Mining software          Association Rules          Decision Trees          Neural Networks          Bayesian Classifiers          Support Vector Machines          Logistic Regression          Instance Based Classifiers          Financial prediction models          Assessing classifiers          Composite classifiers – Bagging          Application of the above methods in WEKA, TANAGRA and BN POWER PREDICTOR          Employment of the above techniques for bankruptcy prediction, management fraud detection, audit qualifications, credit scoring.</p>
--

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Laboratory work.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Laboratory assignments requiring data mining software, Power Point presentations, asynchronous eLearning with Moodle, communication with the students.	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i>  <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	<b>Activity</b>	<b>Semester workload</b>
	Laboratory work	26
	Autonomous study	74
	Course total	<b>100</b>
<b>STUDENT PERFORMANCE</b>		

<p style="text-align: center;"><b>EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Laboratory examination</p>
--	-------------------------------

## 5 ATTACHED BIBLIOGRAPHY

*- Suggested bibliography:*

Lecture notes

Han and Camber, Data Mining concepts and techniques, Morgan Kaufman

*- Related academic journals:*

Expert Systems with Applications (Elsevier)

Intelligent Systems in Accounting Finance and Management (Wiley)

Journal of Emerging Technologies in Accounting (American Accounting Association)



## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190610</b>	<b>SEMESTER</b>	<b>SPRING 6th</b>
<b>COURSE TITLE</b>	<b>BUSINESS ECONOMICS</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
LECTURES AND PRACTICE EXERCISES	3	4	
<b>COURSE TYPE</b>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	NO		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
<p>The course objective is to teach the use and application of basic business analysis tools. Emphasis will be given on businesses as long-term and strategic organizations, with extensive reference to continuing economic decisions.</p> <p>Upon completion of the course the students will be able to</p> <ul style="list-style-type: none"> <li>• Address the problems associated with setting- up a business, business activity and business development as well as</li> <li>• To exploit constructively all economic, social, political and technological forces of society in the interest of these enterprises.</li> </ul>
<b>General Competences</b>
<ul style="list-style-type: none"> <li>• Understanding the concept of the enterprise, how it is established and developed,</li> <li>• as well as how it relates to the whole socio-economic circuit</li> </ul>

### 3 COURSE CONTENTS

<ul style="list-style-type: none"> <li>• Concepts and purposes of Economic Organizations.</li> <li>• Distinctions of Economic Organizations.</li> <li>• Selecting your Business Location.</li> <li>• Business Associations.</li> <li>• Production Coefficients.</li> <li>• Business environment.</li> <li>• Business Risks.</li> <li>• Business Behavior and Organization of the Market.</li> <li>• Bodies and Organizations that affect the business.</li> <li>• Public and Private Partnerships.</li> </ul>
---

- European Company.

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>MODE OF INSTRUCTION</b>	Classroom teaching, Presentation of Case studies, Discussion of Individual and Group Practice Exercises	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	Power Point Presentations Use of ICT for Teaching and Student Communication (Moodle)	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester Workload</b>
	Lectures	26
	Practice Exercises	13
	Study design	15
	Individual Study	46
	Total Course	<b>100</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	Practice Exercises, Report-Study Presentation (Optional) (25%) Final Test: Multiple Choice Questions/ of Development (75%)	

#### 5 PRESCRIBED TEXTS-REFERENCES

##### ***In Greek***

Jae k. Shim, joel g. Siegel, 2001, *Administrative Economics*, Kleidarithmos Publications, Athens. p. 376.

Kiochos P., Kiohos A., 2003, *Private Economics*, Modern Publishing, Athens. p. 440

Korres Yorgos, Liargoyas Panagiotis, 2009, *Business Economics. Theory, Applications, Exercises*, Stamoulis Publications, Athens. p. 403.

Liapis Konstantinos, 2009, *Introduction to Business Economics & Accounting*, Georgios Benou Publications, Athens. p. 312.

Mankiw N. Gregory, Taylor P. Mark, Andrew Ashwin, 2018, *Business Economics*, 2nd Edition, Tziola Publications, Thessaloniki.

Nikolopoulos, Andreas, 2005, *Introduction to Economics and Business Administration*, Athens, Greece. p. 227.

Papadopoulos Dimitris, *Introduction to Economic and Administrative Businesses*, Epikentro, Thessaloniki.

Tsaklaganos Angelos, 2015, *Introduction to Business Economics*, 3rd Edition, Kyriakidis Publishing House, Thessaloniki. p. 336.

##### ***In English***

Ferguson Paul R., Ferguson Glenys J. και Rothschild R., 1993, *Business Economics*, MacMillan Press.

Hirshcey, 2006, *Economics for Managers*, Εκδόσεις Thomson.

Perloff, J. M., 2019, *Managerial Economics and Strategy* (2nd Edition), The Pearson Series in Economics.

Salvatore, D., 2012, *Managerial Economics in a Global Economy*, Gutenberg.

Tirole, Jean 1992, *The Theory of Industrial Organization*, The MIT Press, Cambridge, Mass.

***Related Academic Journals***

Business Horizons

International Journal of Industrial Organization

Journal of Economic Issues

Journal of Business

Review of Industrial Organization

Small Business Economics.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190611</b>	<b>SEMESTER</b>	<b>Spring 6<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
		3	4
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 this course, the student will be able to:

- Introduce to the basic principles and functions of the Corporate Governance.
- Introduce to the basic principles and functions of the Business Ethics.
- Familiarize with all the rules and actions concerning the Corporate Governance.
- Familiarize and apply Corporate Governance in Business Environment.

**General Competences**

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

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

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

**3 SYLLABUS**

- Introduction to Corporate Governance.
- Basic Theories of Corporate Governance.
- Models, actors & mechanism (internal & external) of Corporate Governance.
- The role of Board members, managers, shareholders, creditors, auditors and regulators.
- Corporate Governance & Legal Framework.
- Corporate Governance, Internal Audit & Risk Management.
- International & Greek environment of Corporate Governance.
- Corporate Governance & Sarbanes-Oxley Act.
- Business Ethics

**4 TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Asynchronous learning (moodle)</li> </ul>
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> <li>• E-mail contact with students</li> </ul>

<p><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Laboratory work	
	Case study	37
	Autonomous study	37
	Course total	<b>100</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written examinations (80 %)</p> <p>Case study (20 %)</p>	

## 5 ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

*Ελληνική*

- Goergen Mark, «Εταιρική Διακυβέρνηση: Μια διεθνή θεώρηση», 2015, Εκδόσεις Κόντου Αγγελική
- Ξανθάκης Μ, Τσιπούρη Λ, Σπανός Λ., « Εταιρική Διακυβέρνηση», 2003. Εκδόσεις Παπαζήσης ΑΕΒΕ

*Ξενόγλωσση*

- Clarke, Thomas (ed.) (2004) *"Theories of Corporate Governance: The Philosophical Foundations of Corporate Governance,"* London and New York: Routledge, ISBN 0-415-32308-8
- Crawford, C. J. (2007). *Compliance & conviction: the evolution of enlightened corporate governance.* Santa Clara, Calif: XCEO. ISBN 0-9769019-1-9 ISBN 978-

0-9769019-1-4

- Goergen, Marc, International Corporate Governance, (Prentice Hall 2012) ISBN 978-0-273-75125-0
- Sun, William (2009), How to Govern Corporations So They Serve the Public Good: A Theory of Corporate Governance Emergence, New York: Edwin Mellen, ISBN 978-0-7734-3863-7

- *Related academic journals:*

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Review of Accounting Studies
- Auditing
- Journal of International Accounting, Auditing and Taxation
- Managerial Auditing Journal
- The International Journal of Auditing
- International Journal of Accounting Information System

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	190612	<b>SEMESTER</b>	SPRING (6 <sup>th</sup> )
<b>COURSE TITLE</b>	BUSINESS & ACCOUNTING ENGLISH TERMINOLOGY FOR ERASMUS STUDENTS		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
		3	4
<b>COURSE TYPE</b>	LEARNING AND DEVELOPING SKILLS		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	ENGLISH		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	YES		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

<b>Learning outcomes</b>
<p>Following the successful completion of the course the students will be able to :</p> <ol style="list-style-type: none"> <li>1. know the basic elements of Business and Accounting English, something that will render them capable of understanding with fluency the numerous business - economic terms, which are to be seen and used in the majority of their courses.</li> <li>2. attend with ease Business and Accounting English courses.</li> <li>3. understand the importance of Business English in their efforts to have a successful professional career.</li> <li>4. attend lectures, seminars and business and Accounting related presentations.</li> <li>5. Participate in projects done in English.</li> </ol>
<b>General Competences</b>
<ul style="list-style-type: none"> <li>• Team Work</li> <li>• Creative Thinking</li> </ul>

### 3 SYLLABUS

<ul style="list-style-type: none"> <li>• Introduction to Business English</li> <li>• Selecting the Market</li> <li>• Selecting the Agent</li> </ul>
---



- Export Financing
- Packing and Shipping
- Advertising
- Arbitration
- Decision to Import
- Decision to Export
- Investing Abroad
- Expanding the Market Area
- Overseas Business Policies I & II
- What is Accounting
- Basic Accounting Principles
- Personal Accounting
- Bookkeeping
- An Accountant's Activities
- Advertising
- Depreciation
- What are Auditors
- Balance Sheet
- Buying and Selling
- Investment
- Facts and Figures
- Tax Season
- Investing and Financing

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b>	Lectures - Exercises	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	<ul style="list-style-type: none"> <li>• Power Point παρουσίαση</li> </ul>	
<b>TEACHING METHODS</b>	<i>Activity</i>	<i>Semester workload</i>

	Lectures	26
	Home Assignments	25
	Research Assignments	25
	In Class Exercises	24
	Course total	<b>100</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	Class Participation Take-Home Assignments Mid Term Exams In Class Exercises Research Assignments Oral Presentation, Individually or in Groups Final Exam	

## 5 ATTACHED BIBLIOGRAPHY

Collier-Macmillan ( 1971 ) Banking – London, Collier Macmillan  
Collier-Macmillan ( 1974 ) International Trade, London, Collier Macmilla

### **Related Scientific Sources**

The Boston Globe - Business  
Boston Herald - Business  
The New York Times - Business  
Los Angeles Times - Business  
Washington Post - Business  
Wall Street Journal - Business  
Kansas City Star - Business  
The Miami Herald - Business  
The Philadelphia Enquirer - Business  
Chicago Sun Times - Business

### **Διαδίκτυο**

[www.newsnow.com](http://www.newsnow.com) - Business Related Articles

## 7<sup>th</sup> Semester

### COURSE OUTLINE

#### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190701</b>	<b>SEMESTER</b>	Winter 7th
<b>COURSE TITLE</b>	<b>INTERNATIONAL FINANCIAL REPORTING STANDARDS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
Lectures – Interactive teaching	3 hours	6	
<b>COURSE TYPE</b>	Special Knowledge		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

#### 2 LEARNING OUTCOMES

##### **Intended learning outcomes of the course**

The purpose of this course is the presentation and analysis of the most important International Accounting Standards (IAS) / International Financial Reporting Standards (IFRS), as well as the thorough examination of the impact of their adoption on the published financial statements of companies.

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

- Understand in depth the most important IAS / IFRS, their implementation in companies and their importance for the true and fair view of the companies' financial position.
- Analyze, interpret and evaluate the published financial statements and accompanying notes of companies, which have adopted the IFRS.
- Prepare financial statements, according to the IFRS.
- Work in the finance divisions / departments of companies, which have adopted and use the IFRS.
- Understand the differences between the IFRS and the Greek Accounting Standards and the consequences of these differences on the financial statements.

##### **General skills**

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt to new situations

- Make decisions
- Work autonomously
- Work in an international context
- Promotion of free, creative and causative thinking

### 3 COURSE CONTENTS

- Introduction to International Financial Reporting Standards (IFRS) - Implementation of IFRS in Greece and internationally - IFRS Bodies
- Conceptual Framework of Financial Reporting
- Presentation of Financial Statements (IAS 1) - Cash Flow Statement (IAS 7)
- Inventories (IAS 2)
- Property, Plant and Equipment (IAS 16)
- Investment Property (IAS 40) - Non-current Assets Held for Sale and Discontinued Operations (IFRS 5)
- Intangible Assets (IAS 38) - Impairment of Assets (IAS 36)
- Leases (IFRS 16)
- Revenues (IAS 18)
- Accounting Policies, Changes in Accounting Estimates and Errors (IAS 8)
- Income Taxes (IAS 12)
- Case studies of Greek companies using IFRS

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures face to face	
<b>USE OF ICT</b>	Power Point Presentations Moodle Electronic Platform E-mail contact with students	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	39
	Exercises for autonomous practice	40
	Autonomous study	71
	<b>Total contact hours and training</b>	<b>150</b>
<b>ASSESSMENT</b>	Final Written Examination (100%) with Short-Answer Questions (20%) and Exercises (80%) on the IFRS	

## 5 PRESCRIBED TEXTS-REFERENCES

### *Bibliography (in Greek)*

Dimitras A., Vrentzou E. (2015), International Accounting Standards, Σύνδεσμος Greek Academic Libraries, Athens. Available in: <http://hdl.handle.net/11419/4964>

Grant Thornton (2016), International Financial Reporting Standards - I.F.R.S., volumes A and B, 4<sup>th</sup> edition revised, Grant Thornton, Athens

Karagiannis I., Karagiannis D., Karagianni A. (2014), International Accounting Standards, Examples - Practical Applications of IAS - IFRS, Karagiannis editions, Thessaloniki

Karagiorgos T., Petridis A. (2017), International Accounting Standards, 2<sup>nd</sup> edition, Karagiorgos Bros editions, Thessaloniki

Negakis C. (2014), International Financial Reporting Standards - Theory and Applications, Sustainable Accounting editions, Thessaloniki

Tsaklaganos A., Spathis C. (2015), Financial Accounting (*according to the International Accounting Standards*) Kyriakidis Bros editions, Thessaloniki

Vlachos C., Loukas L. (2009), International Accounting Standards, volumes A and B, Papazisi-Globaltraining, Athens

### *Bibliography (in English)*

Mackenzie B, Coetsee D., Njikizana T., Selbst E., Chamboko R., Colyvas B. and Hanekom B., (2014), Wiley IFRS 2014: Interpretation and Application of International Financial Reporting Standards (Wiley Regulatory Reporting), Wiley, NJ, USA

PWC, (2014), Manual of Accounting IFRS 2014 Pack, PWC ed., UK

### **Academic journals:**

Accounting and Business Research

Accounting Forum

Accounting in Europe

Accounting Review

Accounting, Auditing and Accountability

Advances in Accounting

European Accounting Review

International Journal of Accounting

Journal of Accountancy

Journal of Accounting and Economics

Journal of Accounting Education

Journal of Accounting Research

Journal of Applied Accounting Research

Journal of International Accounting, Auditing and Taxation

Review of Accounting Studies

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190702</b>	<b>SEMESTER</b>	Spring 7th
<b>COURSE TITLE</b>	<b>MODERN COSTING SYSTEMS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
Lectures	3	6	
<b>COURSE TYPE</b>	Scientific Area		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="http://www.acc.teithe.gr/moodle">http://www.acc.teithe.gr/moodle</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
Students after the completion of the class will be able to: <ul style="list-style-type: none"> <li>• Define and assess the contemporary costing systems.</li> </ul>
<b>General skills</b>
<ul style="list-style-type: none"> <li>- Retrieve, analyze and synthesize data and information with the use of necessary Technologies</li> <li>- Make decisions</li> <li>- Work autonomously</li> <li>- Work in teams.</li> </ul>

### 3 COURSE CONTENTS

<p>COURSE TITLE MODERN COSTING SYSTEM</p> <p>Lesson 1: Principles and aims of Analytical Accounting.</p> <p>Lesson 2: Bill Structure of Analytical Accounting.</p> <p>Lesson 3: Bill 94.</p> <p>Lesson 4: Activity Based Costing - ABC theory.</p> <p>Lesson 5: Steps for ABC planning.</p> <p>Lesson 6: Advantages - Disadvantages.</p> <p>Lesson 7: Balanced Scorecard.</p> <p>Lesson 8: Application and advantages of the Balanced Scorecard.</p> <p>Lesson 9: Target costing.</p> <p>Lesson 10: Target costing method.</p> <p>Lesson 11: Steps for Target costing.</p> <p>Lesson 12: The tools of Target Costing.</p> <p>Lesson 13: Kaizen costing.</p>
---

#### 4 INSTRUCTION METHODS -ASSESSMENT

MODE OF INSTRUCTION	Lectures	
TUITION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Lectures	39
	Case study	18
	Laboratorywork	20
	Study and analysis of scientific papers and book chapters	20
	Seminars	20
	Autonomous study	33
	Total contact hours and training	<b>150</b>
ASSESSMENT	1) Written final examinations (60%) - Project Assignment (40%) 2) Oral final examinations (60%) - Project Assignment (40%) 3) Written final examinations (100%)	

#### 5 PRESCRIBED TEXTS-REFERENCES

##### Prescribed Texts:

- Βενιέρη Γ, Κοέν Σ. και Κωλέτση Μ, (2005), Λογιστική Κόστους-Αρχές και Εφαρμογές, Αθήνα, Ρ. Ι. PUBLISHING.
- Δημητράς, Δ., Μπάλλα, Α., (2010) Διοικητική Λογιστική για προγραμματισμό και έλεγχο, Εκδόσεις Gutenberg, Αθήνα, Β' Έκδοση.
- Μουστάκης, ( 2001). Κοστολόγηση Δραστηριοτήτων (ABC)
- Brausch J. M., (1994) Target Costing for Profit Enhancement, Management Accounting, (November 1994):45-49.
- Brothertone, B. (2004). Critical success factors in UK budget hotel operations. International Journal of Operations & Production Management, 24, 944-969
- Cohen S. and Kaimenaki E., (2009), Cost accounting systems structure and information quality properties: An empirical analysis, 7th Annual Congress of the Hellenic Finance and Accounting Association (H.F.A.A.).Athens.
- Garrison R. H., Noreen Eric W., Brewer Peter C. (2006), Managerial accounting. 11th ed. New York, N.Y.: McGraw-Hill/Irwin.
- Mat, T. Z. T., Smith, M., & Djajadikerta, H. (2010). Management accounting and organizational change: An exploratory study in Malaysian manufacturing firms. JAMAR, 8(2), 51-80.
- Sakurai M., (1989). Target Costing and How to Use it", The Journal of Cost Management (Summer 1989): 3.1-3.12.
- Sakurai M., (1995). Integrated Cost Management: A Companywide Prescription for Higher Profits and Lower Costs, Productivity Press 1995
- Sapp R., David M. and Steven A., (2005), Activity-Based Information for Financial Institutions, Journal of performance management, May 1.
- Wegmann G., (2009), The Activity-Based Costing Method: Development and

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND BUSINESS ADMINISTRATION		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190703</b>	<b>SEMESTER</b>	Spring 8th
<b>COURSE TITLE</b>	<b>PUBLIC FINANCE &amp; BUDGETARY POLICY</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
	Lectures	3	6
<b>COURSE TYPE</b>	Foundation		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

#### Intended learning outcomes of the course

Upon successful completion of this course, the student will be able to:  
 Understand the developments of the public economy and, what's more, the factors that affect the national economy and the behavior of a state's citizens.

#### General skills

Through an analysis of the fiscal institutions is achieved an insight into matters concerning the economic and the social role of the state.

### 3 COURSE CONTENTS

- The Economic Role of the State
- Public Goods
- Foreign Influences
- Public Expenditure and E.U. Expenditure
- Revenues of the State and of the E.U.
- State Budget and E.U. Budget
- The Social Role of the State

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures
	Distance learning



TUITION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Lectures	39
	Study and analysis of bibliography	40
	Autonomous study	-
	Work study	71
	Total contact hours and training	<b>150</b>
ASSESSMENT	Final Exam	

## 5 PRESCRIBED TEXTS-REFERENCES - BIBLIOGRAPHY

### *In Greek:*

- 1 Due J., Friedlaender A., (1979): Public Finance – Finance of the Public Sector, Athens - Gutenberg
- 2 Musgrave R., Musgrave P., (1983): Public Finance in Theory and Practice
- 3 Rosen S Harvey, Gayer Ted, Rapanos T. Vasilis, Kaplanoglou Georgia (2009): Public Finance, Contemporary Theory and Greek Reality, Kritiki Publications
- 4 Georgakopoulos T., Patsouratis V., (1997): Public Finance, Athens - Sblias Publications
- 5 Dalamangas V., (2003): Introduction to Fiscal Policy, Athens - Kritiki Publications
- 6 Karagiorgas D., (1981): Public Finance I & II, Athens – Papazisis Publications
- 7 Papadiodorou G., (2002): Public Finance, the Social Role of the State – the Case of Greece, Thessaloniki – Zygos Publications
- 8 Tatsos Nikos (2012) Theory of Taxes and Taxation Policy, Kritiki Publications

### *In English:*

Joseph E. Stiglitz: Economics of the Public Sector, W.W. Norton & Company, Inc.1988.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190704</b>	<b>SEMESTER</b>	Winter (7 <sup>TH</sup> )
<b>COURSE TITLE</b>	<b>SUPPLY CHAIN MANAGEMENT WITH ERP SYSTEMS</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skills Development		
<b>PREREQUISITE COURSES:</b>	ENTERPRISE RESOURCE PLANNING SYSTEMS OPERATIONS MANAGEMENT		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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's objective is to provide specialized knowledge on Supply Chain

Management concepts utilizing a state of the art ERP System. Upon successful completion of this course, the students will be able to understand SCM related business processes and perform them autonomously in the SAP environment of the ERP Lab.

### General Competences

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

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

Retrieve, analyze and synthesize data and information with the use of necessary technologies  
 Make decisions  
 Work autonomously  
 Work in teams  
 Advance free, creative and causative thinking

### 3 SYLLABUS

- SAP SD – Sales & Distribution management
- SAP MM – Materials management, procurement and inventory management
- SAP PP – Production planning
- SAP Customizing

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Laboratory lectures and practice face-to-face	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Use of SAP Software of the ERP Lab Power point presentations eClass / moodle	
<b>TEACHING METHODS</b> <i>The manner and methods of</i>	<b>Activity</b>	<b>Semester workload</b>
	Laboratory practice	26

<p><i>teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	Autonomous study	74
	Course total	<b>100</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Laboratory exams (70%)</p> <p>Multiple choice theoretical exams (30%)</p>	

## 5 ATTACHED BIBLIOGRAPHY

**- Suggested bibliography:**

Enterprise Resource Planning Systems, Daniel E. O'Leary, University of Southern California (2000)

**- Related academic journals:**

Information Systems Management

International Journal of Accounting and Information Management

International Journal of Accounting Information Systems

Journal of Enterprise Resource Planning Systems

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190705</b>	<b>SEMESTER</b>	<b>WINTER 7<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>IT APPLICATIONS IN ACCOUNTING</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area Skills Development		
<b>PREREQUISITE COURSES:</b>	Financial Accounting I		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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*

- To introduce students to the basic principles and functions of computerized accounting.

### General Competences

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

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

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

### 3 SYLLABUS

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

- Familiarize with the installation, configuration, use & application of Accounting Books class C- Double Entry Accounting System

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Lab</li> <li>• Asynchronous learning (moodle)</li> </ul>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> <li>• Extensive usage of software in the lab</li> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> <li>• E-mail contact with students</li> </ul>	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i>	<b>Activity</b>	<b>Semester workload</b>
	Laboratory work	26
	Autonomous study	74

<p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>		
	Course total	<b>100</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Multiple choice examinations (20%)</p> <p>Laboratory examination (80%)</p>	

## 5 ATTACHED BIBLIOGRAPHY

### - *Suggested bibliography (in Greek):*

- Richardson Vernon, Chang Chengyee J., Smith Rod E., “Λογιστικά Πληροφοριακά Συστήματα”, 2019, Broken Hill Publishers Ltd
- Καραγιώργος Θ, Πετρίδης Αν.,2015, Μηχανογραφημένη Λογιστική, Εκδόσεις Αφοι Θ.Καραγιώργου ΟΕ
- Στεφάνου Κ.,2019, «Εφαρμογές Λογιστικής και Εμπορικής Διαχείριση Η/Υ». Εκδόσεις University Studio Press AE

### - *Suggested bibliography (in English):*

- Neeraj Sharma, «Computerized Accounting and Business Systems: A text book on the applications of Computers in Accounting and Business», 2012, Lambert Academic Publishing

-Συναφή επιστημονικά περιοδικά:

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Journal of Financial and Quantitative Analysis
- Review of Accounting Studies
- Journal of International Accounting, Auditing and Taxation
- International Journal of Accounting Information System

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190706</b>	<b>SEMESTER</b>	<b>WINTER 7<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>TAX ISSUES I</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 this course, the student will be able to:

- Know the theoretical knowledge of Income Tax and their applicability in practice.
- Understand the principles of fiscal consciousness of the concept of tax subject and object, of Direct & Indirect taxes.
- To apply the tax laws both natural persons and legal entities in matters involving income, Value Added Tax and the taxation of capital.
- Use Computation & Performance Tax tools.
- To combine tax issues by applying GAAP & IFRS .

### **General Competences**

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

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

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

### **3 SYLLABUS**

- Introduction to the concepts of Income, Income Tax, Value Added Tax & Tax Fund.
- Taxable natural person.
- Taxable legal person.
- Method of taxation in accordance with GAAP & IFRS during the year.
- Decision-making processes based on taxation for both natural and legal persons.

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p><i>Face-to-face, Distance learning, etc.</i></p>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Asynchronous learning (moodle)</li> </ul>																			
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> <li>• E-mail contact with students</li> </ul>																			
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><i>Activity</i></th> <th style="text-align: right;"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: right;">26</td> </tr> <tr> <td>Laboratory work</td> <td></td> </tr> <tr> <td>Case study</td> <td></td> </tr> <tr> <td>Autonomous study</td> <td style="text-align: right;">74</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Course total</td> <td style="text-align: right;"><b>100</b></td> </tr> </tbody> </table>		<i>Activity</i>	<i>Semester workload</i>	Lectures	26	Laboratory work		Case study		Autonomous study	74							Course total	<b>100</b>
	<i>Activity</i>	<i>Semester workload</i>																		
	Lectures	26																		
	Laboratory work																			
	Case study																			
	Autonomous study	74																		
Course total	<b>100</b>																			
Lectures	26																			
Laboratory work																				
Case study																				
Autonomous study	74																			
Course total	<b>100</b>																			
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written examinations (80 %)</p> <p>Case study (20 %)</p>																			

#### 5 ATTACHED BIBLIOGRAPHY

**- Suggested bibliography (in Greek):**

- Σταματόπουλος Δ, Καραβοκύρης Α. «Φορολογία Εισοδήματος Φυσικών &

Νομικών Προσώπων- Ανάλυση και Ερμηνεία(Τόμοι Α και Β),2020, Εκδόσεις Ι. Σταματόπουλος και ΣΙΑ ΕΕ

- Σταματόπουλος Δ., Σταματόπουλος Γ, Σταματόπουλος Π,2018, «Ανάλυση- Έρμηνεία Κυρώσεων. Κώδικας Φορολογικής Διαδικασίας, Εκδόσεις Ι. Σταματόπουλος και ΣΙΑ ΕΕ

**- Suggested bibliography (in English):**

- Bernard B. Kamoroff C.P.A.475 “Tax Deductions for Businesses and Self-Employed Individuals: An A-to-Z Guide to Hundreds of Tax Write-Offs Paperback – Illustrated”, February 1, 2019, Lyons Press.

**- Related academic journals:**

- Academic Management Review
- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Review of Accounting Studies
- Journal of International Accounting, Auditing and Taxation
- International Journal of Accounting Information System

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190707</b>	<b>SEMESTER</b>	Winter (7 <sup>TH</sup> )
<b>COURSE TITLE</b>	<b>FINANCIALS WITH ERP SYSTEMS</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skills Development		
<b>PREREQUISITE COURSES:</b>	SUPPLY CHAIN MANAGEMENT WITH SAP		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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's objective is to provide specialized knowledge on selected financial processes utilizing a state of the art ERP System. Upon successful completion of this course, the students will be able to understand business processes related to financial transactions such as billing, invoicing, payment processing and cost accounting and perform them autonomously in the SAP University Alliances system.

### **General Competences**

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

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

Retrieve, analyze and synthesize data and information with the use of necessary technologies  
 Make decisions  
 Work autonomously  
 Work in teams  
 Advance free, creative and causative thinking

### **3 SYLLABUS**

- SAP FI - Financials Management
- SAP CO – Controlling
- SAP HR – Human resources
- SAP Customizing

### **4 TEACHING and LEARNING METHODS - EVALUATION**

<p align="center"><b>DELIVERY</b></p> <p><i>Face-to-face, Distance learning, etc.</i></p>	<p>Laboratory lectures and practice face-to-face</p>	
<p align="center"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Use of SAP Software of the SAP University Alliance System Power point presentations eClass / moodle</p>	
<p align="center"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	<p>Laboratory practice</p>	<p>26</p>
	<p>Autonomous study</p>	<p>74</p>
<p>Course total</p>	<p><b>100</b></p>	
<p align="center"><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Laboratory exams (70%) Multiple choice theoretical exams (30%)</p>	

## 5 ATTACHED BIBLIOGRAPHY

**- Suggested bibliography:**

Enterprise Resource Planning Systems, Daniel E. O'Leary, University of Southern California (2000)

**- Related academic journals:**

Information Systems Management  
 International Journal of Accounting and Information Management  
 International Journal of Accounting Information Systems  
 Journal of Enterprise Resource Planning Studies

**COURSE OUTLINE**

**1 GENERAL**

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190708</b>	<b>SEMESTER</b>	<b>WINTER (7<sup>th</sup>)</b>
<b>COURSE TITLE</b>	<b>STOCK EXCHANGE MARKET</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures	3	4	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek/ English		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

## 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 this course, the student will be able to:

1. Understand the stock exchange concepts, know the preconditions required for joining the markets, the rules of the stock exchange function and the organization of the stock exchange institutions.
2. Become familiar with the evaluation criteria of the stocks under negotiation and the methods used.
3. Understand the function of Derivatives Market
4. Understand the function of collective investment organizations, so that they are familiar with their advantages and disadvantages and manage the investment risk effectively.

### **General Competences**

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

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

- Adapt to new situations
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking



### 3 SYLLABUS

- Introduction about stock exchanges.
- Development of the A.S.E. Organizational structure of A.S.E.
- Capital Market Commission.
- The role of the brokerage firms.
- Preconditions for enlistment, suspension of negotiation, removal of companies.
- The role of underwriters.
- Criteria for shares selection.
- Fundamental analysis.
- Technical analysis.
- Advantages-disadvantages.
- Derivatives Market.
- Futures, forwards, swaps, options, warrants.
- The role of institutional investors in the A.S.E.
- Mutual Funds-Investment Portfolio Companies.
- Similarities and differences.
- Evaluation.
- Case studies

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Lectures	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Power point presentations. E-mail contact with students	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i>  <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Case study	-
	Laboratory work	-
	Study and analysis of scientific papers and book chapters	30
	Seminars	-
	Autonomous study	44
	Course total	<b>100</b>

<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written examinations ( 80%)</p> <p>Project ( 20%)</p>
--	--

## 5 ATTACHED BIBLIOGRAPHY

**- Suggested bibliography:**

- Jack Clark Francis(1988) 'Management of Investments' McGraw-Hill, ISBN 0-07-100432-7
- Michael N. Kahn (1999) 'Technical Analysis, Plain and Simple' Pearson Education Ltd.
- Lee T.A (1976) 'Company Financial reporting, issues and analysis' Nelson
- Tsimpris M.R 'The Legislation of Capital Market 'Sakkoulas Ed.
- Mylonas N. (1999) 'Greek Mutual Funds, Theory and Practice' Sakkoulas Ed.
- Karathanasis G-Stamatiou X (1993) 'Evaluating the performance of Investment Portfolio' Companies ASE Ed
- Kiohos P. - Papanikolaou G. - Kiohos A. (2001) 'Stock Exchange and Derivatives markets of Athens. International Stock Exchanges'. Stamoulis Ed.
- Kordi- Antonopoulou M. (2006) 'The Legal Framework of the Stock Exchange'. Sakkoulas Ed.

**- Related academic journals:**

- Archives of Economic History
- Journal of Finance



## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190709</b>	<b>SEMESTER</b>	<b>WINTER (7<sup>TH</sup>)</b>
<b>COURSE</b>	<b>BUSINESS ENGLISH II</b>		
<b>TEACHING ACTIVITIES</b>	<b>WEEKLY HOURS</b>	<b>CREDITS</b>	
THEORY	3	4	
<b>COURSE TYPE</b>	LEARNING AND DEVELOPING SKILLS		
<b>PREREQUISITES</b>	----		
<b>COURSE LANGUAGE:</b>	GREEK & ENGLISH		
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	YES		
<b>URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2. LEARNING RESULTS

Following the successful completion of the course the students will be able to :

- know pretty well the Business and Accounting English elements, something that will render them capable of understanding with fluency the numerous business - economic terms, which are to be seen and used in the majority of their courses.
- attend with ease all Business and Accounting English related projects
- understand the importance of Business and Accounting English in their efforts to have a successful professional career.
- attend lectures, seminars and Business and Accounting related presentations.
- Participate in projects done in English.

#### GENERAL SKILLS

- Team Work
- Creative Thinking

### 3. SYLLABUS

- What is Accounting
- Basic Accounting Principles
- Personal Accounting
- Bookkeeping
- An Accountant's Activities
- Advertising
- Depreciation
- What are Auditors

- Balance Sheet
- Buying and Selling
- Investment
- Facts and Figures
- Tax Season
- Investing and Financing

#### 4. TEACHING AND LEARNING METHODS - ASSESSMENT

<b>TEACHING METHOD</b>	Lectures - Exercises	
<b>MEANS OF TECHNOLOGY BEING USED</b>	Power point presentations Moodle	
<b>COURSE ORGANIZATIONAL STRUCTURE</b>	<b>Activity</b>	<b>Semester Work Load</b>
	Lectures	26
	Home Assignments	25
	Research Assignments	25
	In Class Exercises	24
	Total	100
<b>STUDENT ASSESSMENT</b>	Class Participation Take-Home Assignments Mid Term Exams In Class Exercises Research Assignments Oral Presentation, Individually or in Groups Final Exam	

#### 5. SUGGESTED BIBLIOGRAPGY

Alison Pohl ( 1997 ) Accounting – Middlesex, Penguin Books  
 Collier-Macmillan ( 1974 ) International Trade, London, Collier Macmillan

**Internet**  
[www.newsnow.com](http://www.newsnow.com)

**Business Related Articles**  
 The Boston Globe - Business  
 Boston Herald - Business  
 The New York Times - Business  
 Los Angeles Times - Business  
 Washington Post - Business  
 Wall Street Journal - Business  
 Kansas City Star - Business  
 The Miami Herald - Business  
 The Philadelphia Enquirer - Business  
 Chicago Sun Times - Business

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190710</b>	<b>SEMESTER</b>	<b>Winter 7<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>HUMAN RESOURCE MANAGEMENT</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
LECTURES&PRACTICE EXERCISES	3	4	
<b>COURSE TYPE</b>	Specialised General Knowledge, Skills' Development		
<b>PREREQUISITE COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	English		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (On assigned project or/and essays/exercises)		
<b>COURSE WEBSITE (URL)</b>	<a href="http://moodle.teithe.gr">http://moodle.teithe.gr</a>		

### 2 LEARNING OUTCOMES

#### Intended learning outcomes of the course

Human Resource Management (HRM) is a strategic and coherent approach to the management of an organization's most valued assets, the people working there. The purpose of the Human Resource Management Module is to evaluate the theoretical HRM models and critically examine issues that arise during theory's implementation. The Module concerns not only those wishing to work as HRM Practitioners, but also those aiming at assuming a supervisory or managerial role, in the context of which they will have to successfully manage one or more employees, irrespectively of working in a giant multinational company, in a small or medium sized company, in a family business, in a public organization, in a non-governmental organization or in a charity.

#### Learning outcomes in terms of knowledge

By the end of this Module, students will be able to:

- Describe the main theoretical models of Human Resource Management and identify not only the challenges that arise during their practical implementation but also their strategic importance for successfully managing employees in modern organizations.
- Discern any special, common or differential components between alternative HRM strategies.

**Learning outcomes in terms of skills**

By the end of this Module, students will be able to:

- Design the necessary HRM policies and implement the appropriate relative strategies, depending on the needs and special characteristics of the internal and external environment.
- Solve organizational problems relating to HR Planning, Recruitment and Selection, Training and Development, Performance Appraisal, Compensation and Benefits, Employee Relations as well as successfully handling a) issues of communication as regards all of the above and b) issues of introducing up to date Human Resource Management Information Systems.

**Learning outcomes in terms of attitudes**

By the end of this Module, students will be able to:

- Assert the importance of the HRM strategies and practices as well as their contribution in the organization's success.
- Encourage employees, irrespectively of the hierarchical level they belong to, to accept the HRM Science and recognize its contribution to the achievement of the organization's goals.

**General Competences**

- Ability to work independently
- Team work
- Analytical and synthetic thinking
- Production of free, creative and inductive thinking
- Critical thinking
- Presentation skills
- Communication skills
- Ability to adapt to new situations
- Ability to work in an international and multicultural environment.

**3 COURSE CONTENTS**

- Personnel and Human Resource Management
- Human Resource Management Challenges
- The term "Strategic Human Resource Management"
- Developing the Human Resource Management Strategy
- HR Planning
- Job Analysis, Job Description and Job Evaluation
- Recruitment and Selection
- Performance Appraisal
- Training and Development
- Reward Management (Compensation and Benefits)
- Employee Relations, Health and Safety
- HRMS (Human Resource Management Systems) or HRIS (Human Resource Information Systems).

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>MODE OF INSTRUCTION</b>	Lectures, Case Studies, Individual Exercises and Group Work (Role play, Techniques for Developing Creative Thinking, such as Brainstorming, etc.)	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	Powerpoint Presentations, Video Use of ICT while Teaching and Communicating with Students (Moodle)	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Case Studies	16
	Individual exercises and group work	22
	Independent study	36
	<b>Course total</b>	<b>100</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	Case Studies, Individual Exercises and Group Work (15%) Final Exams with multiple choice and open-ended questions (85%) <i>Optional group presentation (counts up to 15% of the final grade)</i>	

#### 5 PRESCRIBED TEXTS-REFERENCES

##### ***In Greek***

- Vaxevanidou M. and Reklitis P. (2012). *Human Resource Management. Theory and action*. Publishing Houses, Athens, ISBN: 978-960-7860-73-6.
- Iordanoglou D. (2008). *Human Resource Management in Modern Organizations. New Trends and Practices*. Kritiki Publishing, Athens, ISBN: 978-960-218-576-6.
- Mantzaris G. (2015). *Strategic Management of Human Capital*. Mantzaris Giannis, Athens, ISBN: 978-960-92475-7-3.
- Mouza-Lazaridis A. (2013). *Human Resources Management*. Zygos Publishing, Thessaloniki, ISBN: 978-960-218-498-1.
- Bitsani E. (2007). *Human Resources Management*. Taskouridou Maria & Co., Athens, ISBN: 978-960-661-912-0.
- Xirotiri-Koufidou (2010). *Human Resource Management: Building the Foundations for Strategic Management of People (4th Enhanced Version)*. Anikoula, Thessaloniki, ISBN: 978-960-516-045-6.
- Papakonstantinou G. and Anastasiou S. (2013). *Human Resource Management Principles: The Human Resource Management of Education*. Gutenberg, Athens, ISBN 978-960-011-570-3.
- Papalexandri N. and Bourantas D. (2003). *Human Resource Management*. Publisher: Georgia Benou, Athens, ISBN: 960-824-924-4.
- Patrinos D. and Anastasiou, A. (2009). *Human Resources Management and Development*. Papazisis, Athens, ISBN: 978-960-02-2379-8.
- Terzidis, K. and Tzortzakis K. (2004). *Human resource Management. Staff Management*. ROSILI, Athens, ISBN: 960-7745-11-6.
- Chytiris, L. (2013). *Human Resource Management*. Antonakopoulou V. Eleni-Fidimos Publishing, Athens, ISBN: 978-618-806-355-6.
- Dessler G. (2015). *Human Resource Management. Basic Concepts and Contemporary*



*Trends*. Kritiki Publications, Athens, ISBN: 978-960-586-076-9.  
Gomez-Mejia L. R., Balkin D.B. and Cardy, R.L. (2015). *Human Resources Management*. (Edit.) Asprides, G. Dimou, E., Konteos, G., Binioris, S., Always, M., Samarakis, Sarafi, P., Triarchi, E. and Huz, A. (7th English Edition). Paschalidis, ISBN: 978-996-371-698-2.  
Lock D. (2007). *Managing Humanities*, PublishingElenaAtanna, ISBN: 978-960-286-952-9.  
Wayne R. M. and Mondy J. (2018). *Managing Human Resources*. Tziola, Thessaloniki, ISBN: 978-960-418-689-1.

### ***In English***

Armstrong, M. (2008). *Strategic Human Resource Management: A Guide to Action* (4th Edition), Kogan Page.  
Bach, S. and Sisson, K. (2000). *Personnel Management – A Comprehensive Guide to Theory and Practice*, Blawell.  
Beardwell, J. and Thompson, A. (2014). *Human Resource Management: A Contemporary Approach* (7th Edition), FT Pearson.  
Collings, D.G. and Wood, G. (2009). *Human Resource Management: A critical approach*. Routledge, Taylor and Francis Group.  
Cornelius, N. (2001). *Human Resource Management: A Managerial Perspective*. Thomson Learning.  
Dessler, G. (2010). *Human Resource Management* (12th Edition). Pearson Education, Prentice Hall.  
Foot, M. and Hook, C. (2011). *Introducing Human Resource Management* (6th Edition), FT Prentice Hall.  
Legge, K. (2005). *Human Resource Management: Rhetoric and Realities*. Macmillan, Basingstoke.  
Lundy, O. and Cowling, A. (2010). *Strategic Human Resource Management*. Thomson Learning.  
Marchington, M. and Wilkinson, A. (2012). *Human Resource Management at Work: People Management and Development* (5th Edition). Chartered Institute of Personnel and Development, London.  
Noe, R., Hollenbeck, J., Gerhart, B. and Wright, P. (2015). *Fundamentals of Human Resource Management* (6th Edition). New York: McGraw Hill.  
Price, A. (2011). *Human Resource Management*. Cengage: Hampshire.  
Redman, T. and Wilkinson, A. (2013). *Contemporary Human Resource Management: Text and Cases* (4th Edition). FT Pearson.  
Senyucel Z. (2009). *Managing the Human Resource in the 21st century*. Bookboon.  
Sisson, K. and Bach, S. (2000). *Personnel Management: A Comprehensive Guide to Theory and Practice*. Wiley-Blackwell.  
Storey, J. (2007). *Human Resource Management: A Critical Text* (3rd Edition). Thomson Learning.  
Taylor, S. (2011). *Contemporary Issues in Human Resource Management*. Chartered Institute of Personnel and Development, London.  
Torrington, D., Hall, L., Taylor, S. and Atkinson, C. (2014). *Human Resource Management* (9th Edition). FT Pearson.  
Ulrich, D. and Brockbank, W. (2005). *The HR Value Proposition*. Harvard Business School Press.  
Wilton, N. (2013). *Human Resource Management* (2nd Edition), Sage.

### ***Academic Journals***

Academy of Management Review

Harvard Business Review  
Human Resource Management Journal  
International Journal of Human Resource Management  
Organizational Dynamics  
Organizational Studies  
Personnel Management  
Personnel Review  
Research in Organizational Behavior

**Websites**

Best Practice Institute: <https://www.bestpracticeinstitute.org/>  
Chartered Institute of Personnel and Development: <http://www.cipd.co.uk>  
National Academy of Human Resources: <http://www.nationalacademyhr.org/>  
Society for Human Resource Management: <http://www.shrm.org>  
World At Work The Total Rewards Association: <http://www.worldatwork.org>

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190711</b>	<b>SEMESTER</b>	<b>WINTER (7<sup>th</sup>)</b>
<b>COURSE TITLE</b>	<b>INTRODUCTION TO ADVERTISING FOR ERASMUS STUDENTS</b>		
		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
		3	4
<b>COURSE TYPE</b>	Background, General knowledge, Special knowledge, Skills Development		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	ENGLISH		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	YES		
<b>COURSE WEBSITE (URL)</b>	<a href="http://moodle.teithe.gr">http://moodle.teithe.gr</a>		

### 2 LEARNING OUTCOMES

#### Intended learning outcomes of the course

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

1. understand how advertising helps companies meet a variety of business objectives
2. understand the right way of demonstrating a product and building its image
3. understand how to persuade consumers, increase demand for an existing product, and most important of all create awareness

### 3 SYLLABUS

Introduction to Advertising  
 Objectives of Advertisements  
 Means of Advertisement  
 Advertisement Process  
 Advertisement Tools  
 Advertisement Design  
 Campaign and Promotion  
 Advertising Research  
 Code of Ethics

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY.</b>	Lectures Exercises	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	Power Point Presentations	
<b>TEACHING METHODS</b>	<b><i>Activity</i></b>	<b><i>Semester workload</i></b>
	Lectures	26
	Home Assignments	20
	Research Assignments	20
	Class Exercises	<u>34</u>
	Course total	100 hours
<b>STUDENT PERFORMANCE EVALUATION</b>	Class Participation Take-Home Assignments Mid Term Exams In Class Exercises Research Assignments Oral Presentation, Individually or in Groups Final Exam	

#### 5 ATTACHED BIBLIOGRAPHY

Ron Wheeler - Advertisement and Promotion

Related Scientific Sources

The Boston Globe - Business

Boston Herald - Business

The New York Times - Business

Los Angeles Times - Business

Washington Post - Business

Wall Street Journal - Business

Kansas City Star - Business

The Miami Herald - Business

The Philadelphia Enquirer - Business

## 8<sup>th</sup> Semester

### COURSE OUTLINE

#### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190801</b>	<b>SEMESTER</b>	SPRING (8 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>BUSINESS CONSULTING AND PRACTICE</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
Lectures – Interactive teaching	3 hours	6	
<b>COURSE TYPE</b>	General Knowledge Skill building		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

#### 2 LEARNING OUTCOMES

##### Intended learning outcomes of the course

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

- Understand the dynamic sector of business consulting services and the way it operates, from both, an academic and a practical point of view, as well as the role of business consultants as couriers of knowledge in the management field.
- Comprehend the different means and services, through which business consultants guide and influence their corporate clients.
- Apply various management tools / methodologies and analytical techniques of information, in order to use them effectively when delivering consulting services.
- Prepare business plans, studies and other consulting services deliverables in the areas of strategy, organization, finance, marketing, etc.

##### General skills

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt to new situations
- Make decisions
- Work autonomously
- Team work

- Work in an international environment
- Promotion of free, creative and causative thinking

### 3 COURSE CONTENTS

- Introduction to Management Consultancy - The role and the characteristics of business consultants
- Historic review and overview of the business consulting sector internationally
- Different types of management consulting firms and consulting services
- Management consultancy from the client perspective – The client-consultant relationship
- The life cycle of business consulting services
- Management tools and methodologies for delivering management consulting services
- Preparation of strategic - business planning studies
- Preparation of investment plans for financing via EU co-financed programs
- Consulting case studies analysis
- Presentation and written communication skills and techniques
- Presentation of team work assignments

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures face to face	
<b>USE OF ICT</b>	Power Point Presentations Moodle Electronic Platform E-mail contact with students	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	39
	Group assignment study	26
	Case studies for autonomous practice	20
	Autonomous study	65
	<b>Total contact hours and training</b>	<b>150</b>
<b>ASSESSMENT</b>	Final Written Examination with Multiply Choice Questions and Short-Answer Questions (70%)  Group Assignment (30%)	

### 5 PRESCRIBED TEXTS-REFERENCES

--

**Prescribed Texts:**

Foreign Language Bibliography

Kipping M., Clark T. (2013), *The Oxford Handbook of Management Consulting*, Oxford University Press

O' Mahoney J., Markham C. (2013), *Management Consultancy*, Oxford University Press

Scott & Barnes (2011), *Consulting on the Inside: An Internal Consultant's Guide to Living and Working Inside Organizations*, 2<sup>nd</sup> edition, ASTD

Toppin G., Czerniawska F. (2005), *Business Consulting: A Guide to How It Works and How to Make It Work* (Economist Series), Bloomberg Press

Weiss A. (2011), *The Consulting Bible: Everything You Need to Know to Create and Expand a Seven-Figure Consulting Practice*, Wiley

Wickham L. (2012), *Management Consulting Delivering an Effective Project*, 4<sup>th</sup> edition, Pearson

**Academic journals:**

Consulting Magazine

Harvard Business Review

Management Science

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190802</b>	<b>SEMESTER</b>	Winter 8th
<b>COURSE TITLE</b>	<b>INTERNATIONAL ECONOMIC RELATIONS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
	Lectures	3	6
<b>COURSE TYPE</b>	Foundation		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2. LEARNING OUTCOMES

#### Intended learning outcomes of the course

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

understand the developments of the international economy and, what's more, how the international economic relations affect the national economy, as well as, the behavior of the national economic policies.

#### General skills

The research of the benefits which are the result of the international transactions, through a complete approach of the international economy.

### 3. COURSE CONTENTS

- The traditional theory of the international trade: The state-centered approaches, A. Smith and the absolute advantage, D. Ricardo and the comparative advantage, comparative advantage and commerce terms, neoclassical versions of the comparative advantage, empirical research of the theorem H-O, the Leontief paradox.
- The foreign exchange market: The international payment process, supply and demand of foreign exchange, the specification of the balance price, systems of exchange equivalents.
- Balance of payments: The meaning of the balance of payments, the accounting entry



of the balance of payment accounts, the structure, the balancing of the balance of payments, balance of payment adaptation mechanisms, depreciation.

- Government intervention in the international trade, the theory of tariffs: Meaning, differences and effects of tariffs, no tariff protection, the theoretical arguments of protectiveness, commercial policy.
- International trade and economic development: The liberal approach regarding the benefits from the international trade, structuralistic position in underdevelopment, the dependence theory.
- The state favoring intervention in the international trade: International economic organizations, customs unions.

#### 4. INSTRUCTION METHODS – ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures Distance learning	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	39
	Study and analysis of bibliography	40
	Autonomous study	-
	Work study	41
	Total contact hours and training	<b>150</b>
<b>ASSESSMENT</b>	Final Exam 60% Assignment 40%	

#### 5. PRESCRIBED TEXTS-REFERENCES - BIBLIOGRAPHY

*Bibliography in Greek:*

- Cohn. Th., (2009): International Political Economy, Athens, Gutenberg.
- Gilpin R., (1998): The Political Economy of International Relations, Athens, Gutenberg.
- Gowland D., (2005): International Economics, Thessaloniki, Epikentro.
- Husted S., Melvin M., (2002): International Economics, Athens, Ellin.
- Kenen P., (1999): International Economics, Athens, Papazisis.
- Krugman P., Obstfeld M., (2002): International Economics – Theory and Policy, Athens, Kritiki.
- Steedman J., (1993): International Trade, Athens, Kritiki.
- Agiomyrgianakis G., Vlassis M., Thomson H: International Economic Relations, Athens, 2006, Rosili.
- Karfakis K., (2008): International Monetary Relations- Theory and Practice, Athens, Gutenberg.
- Mardas D., (2006): International Economic Relations – From the Open Economy to the Globalization, Thessaloniki, Zygos.
- Nikolopoulos I., Spyriouni S ., (2008): International Economic Relations – Economy and Institutions in the Globalization Era, Athens, Patakis.
- Papadiodorou B. George: International Trade. Zygos Publications
- Pournarakis E., (1993): International Economics – An Introductory Approach, Athens, Sblias Publications.

*Bibliography in English:*

- Krugman Paul R., Maurice Obstfeld: International Economics- Theory & Policy, Eighth Edition

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190803</b>	<b>SEMESTER</b>	<b>SPRING (8<sup>th</sup>)</b>
<b>COURSE TITLE</b>	<b>FINANCIAL MANAGEMENT</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures	3	6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialization , Skills Development		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek/ English		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 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 this course, the student will be able to:

1. Understand and use properly the concepts and terminology of Financial Management
2. Identify the essential applications and use the basic tools and methods of Financial Management
3. Know the way in which the money and capital markets function.

### **General Competences**

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

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

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt to new situations
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

### **3 SYLLABUS**

- Financial function and business environment. Effective management of Business Risk.
- Investment appraisal and decision making.
- Financial Ratio Analysis. Forecasting financial needs of the firm.
- Break-even point analysis
- Working Capital Management
- Dividend policy
- Mergers and Acquisitions

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	Lectures	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	E-mail contact with students	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	39
	Case study	26
	Laboratory work	-
	Study and analysis of scientific papers and book chapters	13
	Seminars	-
	Autonomous study	72
Course total	<b>150</b>	
<p><b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written examinations (100%)	

#### 5 ATTACHED BIBLIOGRAPHY

**- Suggested bibliography:**

- Artikis G. "Financial Management, Investment Decisions" Stamoulis Ed.

- Eythymoglou P. "Issues of Financial Management" Vol.A'
- Kiochos P. – Papanikolaou G. – Thanos G.- Kiochos A.(2002) "Financial Management and Policy" Synchroni Ekdotiki
- Thanos G.- Thanos I. (2012) "Business Financing"
- Van Horne J." Financial Management and Policy" Prentice Hall

**- Related academic journals:**

- Archives of Economic History
- Journal of Finance
- Journal of Financial Markets

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	190804	<b>SEMESTER</b>	SPRING 8th
<b>COURSE TITLE</b>	<b>E - BUSINESS</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Lectures - Tutorials	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special Knowledge, Skill building		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (In Greek)		
<b>COURSE WEBSITE (URL)</b>	<a href="http://moodle.teithe.gr/">http://moodle.teithe.gr/</a>		

### 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 covers a wide range of concepts, technologies and applied practices related to e-Commerce. This includes topics such as electronic retail and wholesale trading, e-marketing, transaction security, potentialities of Web 2.0 and social networks, strategy and development of electronic business, etc.

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

- Understand the basic concepts, the benefits and limitations of e-Commerce
- Ascertain issues related to electronic retail and wholesale trading
- Identify and evaluate the potentialities of eBusiness
- Design and implement e-Marketing strategies
- Ascertain issues related to electronic supply chain
- Perceive the potentialities of mobile computing and social networks
- Understand transaction safety issues and chose defense strategies

Design and implement e-shops

### **General Competences**

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

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

Retrieve, analyse and synthesise data and information with the use of necessary technologies  
 Adapt to new situations  
 Make decisions  
 Work autonomously  
 Work in teams  
 Work in an international context  
 Appreciate diversity and multiculturality  
 Advance free, creative and causative thinking

### **3 SYLLABUS**

Overview of Electronic Commerce; E-Marketplaces: Mechanisms, Tools, and Impacts of E-Commerce;  
 Retailing in Electronic Commerce: Products and Services;  
 Consumer Behavior, Market Research, and Advertising;  
 B2B E-Commerce;  
 E-Supply Chains, Collaborative Commerce, and Corporate Portals;  
 Mobile Computing and Commerce and Pervasive Computing;

The Web 2.0 Environment and Social Networks;  
 E-Commerce Fraud and Security;  
 Launching a Successful Online Business and EC Projects;

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b>  <i>Face-to-face, Distance learning, etc.</i></p>	<p>Lectures, distance asynchronous learning, tutorials.</p>	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>  <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Power Point presentations, assignments that require computer usage, asynchronous eLearning with Moodle, communication with the students</p>	
<p><b>TEACHING METHODS</b>  <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	<p>Lectures</p>	<p>26</p>
	<p>Tutorials</p>	<p>34</p>
	<p>Autonomous study</p>	<p>40</p>
	<p></p>	<p></p>
	<p></p>	<p></p>
	<p></p>	<p></p>
<p></p>	<p></p>	
<p></p>	<p></p>	
<p>Course total</p>	<p><b>100</b></p>	
<p><b>STUDENT PERFORMANCE EVALUATION</b>  <i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Multiple choice examinations ( 60%)          Assignment ( 40%)</p>	

## 5 ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Turban E, Jon outland, David King, Jae Kyu Lee, Ting-Peng Liang and Deborrah C.Turban, *Electronic Commerce 2018, A Managerial and Social Networks Perspective*
- Lecture Notes

- Related academic journals:

Electronic Commerce Research and Applications (Elsevier)  
Electronic Commerce Research (Springer)

### COURSE OUTLINE

#### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190805</b>	<b>SEMESTER</b>	Spring 8th
<b>COURSE TITLE</b>	<b>EE INSTITUTIONS AND POLICIES</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>		<b>HOURE PER WEEK</b>	<b>ECTS</b>
Lectures		3	4
<b>COURSE TYPE</b>	Foundation		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

#### 2. LEARNING OUTCOMES

##### Intended learning outcomes of the course

The course aims to make the student able to understand the developments of their Institutions Organization Institutions and Policies of the European Economy.

##### General skills

The analysis of EU institutions seeks to deepen the issues of the economic and social fabric of the European Union. Search, analyze and synthesize data and information, using the necessary technologies.

#### 3. COURSE CONTENTS

- The institutions of the European Union.
- The policies of the European Union.
- The finances of the European Union.



#### 4. INSTRUCTION METHODS – ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures	
	Distance learning	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	26
	Study and analysis of bibliography	44
	Autonomous study	-
	Work study	30
	Total contact hours and training	<b>100</b>
<b>ASSESSMENT</b>	Final Exam	

#### 5. PRESCRIBED TEXTS-REFERENCES - BIBLIOGRAPHY

- Balassa B.(1975),European Economic Integration. Amsterdam:North Holland.
- Balassa B.(1976),Types of economic Integration, in F. Machlup (ed.) Economic Integration, (London: McMillan Press
- Γεωργακόπουλος Θ. (1995) Η Ευρωπαϊκή Ένωση: Θεσμοί και Πολιτικές, Σταμούλης Αθήνα.
- Γεωργίου Α.Γ. (2002) Το δημοσιονομικό σύστημα της Ευρωπαϊκής Ένωσης και ο κοινοτικός προϋπολογισμός. Αθήνα Σάκουλας.
- Μούσης Ν.,(1999), Ευρωπαϊκή Ένωση, Παπαζήσης Αθήνα.
- Τσούκαλης Λ.,(1998) Η νέα Ευρωπαϊκή οικονομία, Παπαζήσης Αθήνα.
- Χυτήρης Τ.,(1993) Τα οικονομικά της Ευρωπαϊκής Ένωσης Παρατηρητής Θεσσαλονίκη.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING & INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190806</b>	<b>SEMESTER</b>	<b>SPRING 8th</b>
<b>COURSE TITLE</b>	<b>ENTREPRENEURSHIP AND INNOVATION</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
LECTURES & PRACTICE EXERCISES	3	4	
<b>COURSE TYPE</b>	Skills Development		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (Only with project and/or essay)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr">https://moodle.teithe.gr</a>		

### 2 LEARNING OUTCOMES

<p><b>Intended learning outcomes of the course</b></p> <p>The aim of the course is to understand the concepts and theories of entrepreneurship and innovation as well as their contribution to the economic process. It also informs students about the processes of setting up a new business and about the institutions and bodies that support entrepreneurship and innovation. At the same time, it seeks to help them develop the skills and confidence required to bring these efforts to a successful conclusion.</p> <p>Upon successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand the factors of entrepreneurship and innovation</li> <li>• Handle analytical tools for interpreting entrepreneurship and innovation</li> </ul>
--

- Recognize and understand the key factors of an entrepreneur's success
- Understand the basic institutions and behaviors of the Greek business environment
- Know public and European policies to support entrepreneurship and innovation
- Identify business opportunities to set up new businesses in specific industries.
- Develop Business Plans to implement their own business ideas, either as entrepreneurs or as self-employed.
- Work as members of private and wider public sector business groups.
- Look for sources of enterprise funding through domestic and community investment programs to boost entrepreneurship.

#### **General Competences**

- Search, analyze and synthesize data and information, using the necessary technologies
- Promoting free, creative and inductive thinking
- Adapt to new situations
- Decision making
- Teamwork
- Ability to create new ideas for college students and colleagues
- Managing cooperative relationships with fellow students and academic staff.

### **3 COURSE CONTENTS**

- Entrepreneurship and Innovation Concepts
- Forms and Types of Entrepreneurship and Innovation
- Entrepreneur and its Characteristics
- Innovation Systems
- Business clusters and innovation
- Role of entrepreneurship in economic development and growth
- Intellectual Property Protection
- National and European policies to support entrepreneurship and innovation
- Innovation in the European Union and Greece
- Entrepreneurship Development Process
- Business Plan for establishing a new business
- Sources of entrepreneurship financing.

### **4 TEACHING and LEARNING METHODS – EVALUATION**

<b>MODE OF INSTRUCTION</b>	Teaching face to face in the class Case Studies Analysis Presentation and discussion of related educational films Individual and group Practice exercises where students are familiarized with methods and tools of creative thinking and analysis, consultation, synthesis of ideas and projects are organized into groups that undertake to compose and present a business idea for establishing a new business.
<b>USE OF INFORMATION AND</b>	Power point Presentations

<b>COMMUNICATIONS TECHNOLOGY</b>	Using ICT in teaching and Communicating with Students (Moodle) Software for the Business Plan.	
<b>TEACHING METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	26
	Practice Exercises	13
	Business Plan	26
	Autonomous Study	35
	Total contact hours and training	<b>100</b>
<b>STUDENT PERFORMANCE EVALUATION</b>	Practice Exercises, Development and Presentation of a Business Plan for the Establishment of a New Business (30%) Final exam with multiple choice questions and development issues (70%)	

## 5 PRESCRIBED TEXTS-REFERENCES

### ***In Greek***

Bourantas Dimitris, (2005). *Leadership. The Road to Lasting Success*. Kritiki Publishing, Athens.

B Bateman T. Snell S., 2017: *Management*. Tziola Publications, Thessaloniki.

Kinicki A. & Williams B., 2017: *Management. A Practical Introduction*. Epikentro Publications, Thessaloniki, 6th Edition.

Robbins Stephen, Coulter Mary, DeCenzo David, 2017: *Management. Principles and Applications*. Kritiki Publishing, Athens, 2nd Edition.

Schermerhorn J. Bachrach D., 2018: *Introduction to Management. I Learn Succeed*. Paschalidis Publishers, Broken Hill Publishers Ltd, Nicosia, 2nd Edition.

Taylor Winslow Frederick, 2007: *Principles of Scientific Management*. Ed. Papazisis, Athens

Mantzaris Giannis, 2011: *Organization & Business Administration*. Mantzaris Giannis, Serres.

Paschos Georgios & Giovannis Nikolaos, 2012: *Management*. Echedoros Publishing, Thessaloniki, 2nd Edition.

Petridou Evgenia, 2011: *Management. An Introductory Approach*. Sofia Publications, Thessaloniki, 3rd edition.

Sarmaniotis Christos, 2013: *Management. An integrated and modern approach*. Dissigma Publications, Thessaloniki.

Terzidis Konstantinos, 2011: *Management. Strategic Approach*. Modern Publishing, Athens, 2nd Edition.

Tzortzakis Kostas & Tzortzaki Alexia, 2007: *Organization and Management. The New Age Management*. ROSILI Publications, Athens, 4th Edition.

### ***In English***

Barrow, C., Brown, R. and Clarke, L., 2001. *The Business Enterprise Handbook*, Bell & Brain Ltd., UK.

Bridge, S., O'Neil, K. and Cromie, S., 2003. *Understanding Enterprise, Entrepreneurship and Small Business*, Palgrave McMillan, USA.

Coulter Mary, 2003, *Entrepreneurship in Action*, Prentice Hall.

Covello J. & Hazelgren Brian, 1995. *The Complete Book of Business Plans*, Sourcebooks,

Inc.

Csordos, M.D., 2003. *Business Lessons for Entrepreneurs: 35 Things I Learned Before the Age of Thirty*, Thomson, Canada.

Drucker, P.F., 1994. *Innovation and Entrepreneurship*, Clays Ltd, UK.

Haeckel, S.H., 1999. *Adaptive Enterprise. Creating and Leading Sense-and-Respond Organizations*, Harvard Business School Press, USA.

Hisrich R. & Peters M., 2002. *Entrepreneurship*, 5th Edition, McGraw Hill.

Kaplan, J. M., 2003. *Patterns of Entrepreneurship*, John Wiley & Sons, Inc., USA.

Lynch, R., 2009. *Strategic Management*, 5th edition, Pearson Education Limited, UK.

Harvard Business Essentials, 2003. *Managing Creativity and Innovation*, Harvard Business School Press, USA.

Peebles, E., 2003. Harvard Business Review on the Innovative Enterprise, chapter: *Inspiring Innovation*, Harvard Business School Publishing Corporation, USA, pp. 89-110.

Scarborough, N. M. 2010. *Essentials of Entrepreneurship and Small Business Management*, 6th edition, Pearson Education Inc., USA.

### ***Related Academic Journals***

Business Horizons

Entrepreneurship & Regional Development

Entrepreneurship Theory and Practice

International Entrepreneurship and Management Journal

International Journal of Entrepreneurial Behaviour & Research

International Journal of Management Reviews

International Small Business Journal

Journal of Business Venturing

Journal of Entrepreneurship

Journal of International Entrepreneurship

Journal of Small Business and Enterprise Development

Journal of Small Business Management

Review of Managerial Science

Small Business Economics

Small Business Management.

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	190807	<b>SEMESTER</b>	SRPING 8 <sup>th</sup>
<b>COURSE TITLE</b>	<b>INTERNAL AUDIT AND RISK MANAGEMENT</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr">https://moodle.teithe.gr</a>		

### 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 this course, the student will be able to:

- Understand the basic concepts of the Internal Audit & Risk Management.
- Understand and apply the basic principles and functions of the Audit Risk, Corporate Governance and Strategic Analysis.
- Familiarize and apply the Internal Audit & Risk Management in operational environments.
- To apply all the principles, rules governing actions & Internal Audit & Risk Management, using information technology

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

**3 SYLLABUS**

<ul style="list-style-type: none"> <li>• Introduction to Financial Accounting.</li> <li>• Technical Risk Management.</li> <li>• Introduction to Auditing.</li> <li>• Internal Control and Internal Audit Effectiveness Review-Coso Internal Control Framework- Internal Auditors Liabilities &amp; Responsibilities.</li> <li>• Introduction to Corporate Governance &amp; Policy.</li> <li>• Corporate Governance, Internal Audit &amp; Risk Management.</li> <li>• Information Systems on decision making.</li> <li>• Strategy in modern business. Framework &amp; Tools</li> </ul>
---

**4 TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b>  <i>Face-to-face, Distance learning, etc.</i></p>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Asynchronous learning (moodle)</li> </ul>				
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>  <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> <li>• E-mail contact with students</li> </ul>				
<p><b>TEACHING METHODS</b>  <i>The manner and methods of teaching are described in detail.</i></p>	<table border="1"> <thead> <tr> <th><i>Activity</i></th> <th><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>26</td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	26
	<i>Activity</i>	<i>Semester workload</i>			
Lectures	26				

<p><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	Laboratory work	
	Case study	37
	Autonomous study	37
	Course total	<b>100</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written examinations (80 %)</p> <p>Case study (20 %)</p>	

## 5 ATTACHED BIBLIOGRAPHY

### *Suggested bibliography (in Greek):*

- Beasley Mark, Buckless Frank, Glover Steven, Prawitt,, «Ειδικά Θέματα Ελεγκτικής», 2017, Broken Hill Publishers Ltd
- Νεγκάκης Χρ.-Ταχυνάκης Π., « Ελεγκτική Εσωτερικός Έλεγχος-Θεωρία και Εφαρμογές»,2017,Εκδόσεις Αειφόρος Λογιστική Μονοπρόσωπη ΕΠΕ
- Παπαστάθης Π., «Ο Σύγχρονος Εσωτερικός Έλεγχος και η Πρακτική Εφαρμογή του», 2014, Εκδόσεις Unibooks IKE
- Τσακλάγκανος Αγ. Σπαθής Χ, «Ελεγκτική»,2015, Εκδόσεις Αφοι Κυριακίδη ΑΕΒΕ

### *Suggested bibliography (in English):*



- Arens Alvin A., Elder Randal J., Beasley Mark S “Auditing and Assurance Services, Global Edition”, 2013, Pearson Education Limited

**- *Related academic journals:***

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Review of Accounting Studies
- Auditing
- Journal of International Accounting, Auditing and Taxation
- Managerial Auditing Journal
- The International Journal of Auditing

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190808</b>	<b>SEMESTER</b>	8 <sup>th</sup> (spring)
<b>COURSE TITLE</b>	<b>CONSOLIDATED FINANCIAL STATEMENTS</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURE PER WEEK</b>	<b>ECTS</b>	
	Lectures	3	4
<b>COURSE TYPE</b>	Special Knowledge		
<b>PREREQUISITE COURSES</b>	Financial Accounting II		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr">https://moodle.teithe.gr</a>		

### 2 LEARNING OUTCOMES

<b>Intended learning outcomes of the course</b>
Upon completion of the course, the student will be able to understand and handle issues arising from mergers, acquisitions, liquidations, as well as the accounting of branches, business groups, subsidiaries etc
<b>General skills</b>
Adapt to new situations Make decisions Work autonomously

### 3 COURSE CONTENTS

<ul style="list-style-type: none"> <li>• Mergers, Acquisitions, Liquidations</li> <li>• Branch Accounting</li> <li>• Corporate Group Accounting</li> <li>• Consolidated Financial Statements</li> <li>• Subsidiary Consolidation</li> <li>• Participation in Joint Ventures</li> </ul>
--

### 4 INSTRUCTION METHODS - ASSESSMENT

<b>Mode of instruction</b>	Lectures	
<b>Use of ICT</b>	Power point presentations moodle	
<b>TUITION METHODS</b>	<b>Activity</b>	<b>Semester Workload</b>
	Lectures	26
	Problem solving	26
	Autonomous study	48

	Course total	<b>100</b>
<b>ASSESSMENT</b>	Written exams (100%)	

## 5 PRESCRIBED TEXTS-REFERENCES

Bibliography (in Greek):

- Αληφαντής, Γ, Ενοποιημένες Οικονομικές Καταστάσεις, 2019.
- Κάντζος Κ, Ενοποιημένες Χρηματοοικονομικές Καταστάσεις, 2013.
- Χεβάς, Δημοσθένης, Λογιστική των Επιχειρηματικών Συνενώσεων, 2010

Bibliography (in English):

- Mahony Paul & Niall MacLochlainn, Consolidated Financial Statements (3rd Edition), 2017

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190809</b>	<b>SEMESTER</b>	<b>SPRING 8<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>PUBLIC SECTOR ACCOUNTING</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr">https://moodle.teithe.gr</a>		

### 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*

After completing the course, students will be able to:

- Understand the basic concepts of Public Sector Accounting
- Be aware of and understand the specificities and modern trends of the Public Sector in issues of financial and accounting information.
- Know and apply budgeting and how budgets operate in the Public Sector

- Know and apply International Public Sector Accounting Standards & Public Sector Accounting Standards in central government bodies and local authorities in Greece

### General Competences

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

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

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

### 3 SYLLABUS

- Introduction to Public Sector Accounting.
- Accounting Systems & Alternative Accounting Bases
- Financial Information in Public Sector
- Types of Budget and their Role in Public Sector
- European Public Sector Accounting Standards
- International Public Sector Accounting Standards
- Accounting and Budgeting Systems at Central Government and Local Authorities in Greece
- Current trends and prospects of reporting in the Public Sector

### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Asynchronous learning (moodle)</li> </ul>
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Lectures notes in e-class</li> <li>• Internet</li> </ul>

Use of ICT in teaching, laboratory education, communication with students	<ul style="list-style-type: none"> <li>E-mail contact with students</li> </ul>																									
<p><b>TEACHING METHODS</b></p> <p>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.</p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	<table border="1"> <thead> <tr> <th data-bbox="675 304 1015 331"><i>Activity</i></th> <th data-bbox="1015 304 1340 331"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td data-bbox="675 331 1015 365">Lectures</td> <td data-bbox="1015 331 1340 365">26</td> </tr> <tr> <td data-bbox="675 365 1015 398">Laboratory work</td> <td data-bbox="1015 365 1340 398"></td> </tr> <tr> <td data-bbox="675 398 1015 432">Case study</td> <td data-bbox="1015 398 1340 432">37</td> </tr> <tr> <td data-bbox="675 432 1015 465">Autonomous study</td> <td data-bbox="1015 432 1340 465">37</td> </tr> <tr> <td data-bbox="675 465 1015 499"></td> <td data-bbox="1015 465 1340 499"></td> </tr> <tr> <td data-bbox="675 499 1015 533"></td> <td data-bbox="1015 499 1340 533"></td> </tr> <tr> <td data-bbox="675 533 1015 566"></td> <td data-bbox="1015 533 1340 566"></td> </tr> <tr> <td data-bbox="675 566 1015 600"></td> <td data-bbox="1015 566 1340 600"></td> </tr> <tr> <td data-bbox="675 600 1015 633"></td> <td data-bbox="1015 600 1340 633"></td> </tr> <tr> <td data-bbox="675 633 1015 667"></td> <td data-bbox="1015 633 1340 667"></td> </tr> <tr> <td data-bbox="675 667 1015 701">Course total</td> <td data-bbox="1015 667 1340 701"><b>100</b></td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	26	Laboratory work		Case study	37	Autonomous study	37													Course total	<b>100</b>	
	<i>Activity</i>	<i>Semester workload</i>																								
	Lectures	26																								
	Laboratory work																									
	Case study	37																								
	Autonomous study	37																								
Course total	<b>100</b>																									
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p>Description of the evaluation procedure</p> <p>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</p> <p>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</p>	<p>Written examinations (80 %)</p> <p>Case study (20 %)</p>																									

## 5 ATTACHED BIBLIOGRAPHY

### - Suggested bibliography (in Greek):

- Harrison W, Horngren C, Thomas W. «Χρηματοοικονομική Λογιστική», 2015, Broken Hill Publishers Ltd
- Αγγελόπουλος Ε, Γεωργόπουλος Α, Ντόκας Ι, «Προχωρημένη Λογιστική. Μια προσέγγιση βασισμένη στα ελληνικά και διεθνή λογιστικά πρότυπα», 2018, Έκδοση, Εκδόσεις Μπένου
- Βασιλείου Δ, Ηρειώτης Ν, Μπάλιος Δ, «Προχωρημένη Χρηματοοικονομική Λογιστική», 2021, Εκδόσεις Rosilli
- Κοέν Σάνδρα, Καρατζήμας Σωτήρης «Λογιστική Δημοσίου Τομέα Τάσεις και Πρακτικές», 2020, Εκδόσεις ΟΠΑ

*Suggested bibliography (in English):*

- Isabel Brusca , Patrícia Gomes , Maria José Fernandes , Vicente , Palgrave Pivot  
“Challenges in the Adoption of International Public Sector Accounting Standards: The Experience of the Iberian Peninsula as a Front Runner” (Public Sector Financial Management) 1st ed. 2021 Edition

*- Related academic journals:*

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Review of Accounting Studies
- Auditing
- Journal of International Accounting, Auditing and Taxation
- Managerial Auditing Journal
- The International Journal of Auditing

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	190810	<b>SEMESTER</b>	SRPING 8 <sup>th</sup>
<b>COURSE TITLE</b>	TAX ISSUES II		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
	3	4	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Scientific Area		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	No		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr">https://moodle.teithe.gr</a>		

### 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 this course, the student will be able to:

- Know the theoretical knowledge of VAT & Capital Taxes and their applicability in practice.
- Understand the principles of fiscal consciousness of the concept of tax subject and object, of Direct & Indirect taxes.
- To apply the tax laws both natural persons and legal entities in matters involving income, Value Added Tax and the taxation of capital.
- Use Computation & Performance Tax tools.
- To combine tax issues by applying GAAP & IFRS .

### General Competences

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

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

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Make decisions
- Work autonomously
- Work in teams
- Work in an international context
- Advance free, creative and causative thinking

### 3 SYLLABUS

- Introduction to the concepts of Income, Income Tax, Value Added Tax & Tax Fund.
- Special Topics VAT.
- Special Topics Capital.
- Method of taxation in accordance with GAAP & IFRS during the year.
- Decision-making processes based on taxation for both natural and legal persons.

### 4 TEACHING and LEARNING METHODS - EVALUATION

#### DELIVERY

- Lectures

<i>Face-to-face, Distance learning, etc.</i>	<ul style="list-style-type: none"> <li>Asynchronous learning (moodle)</li> </ul>																
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> <li>Power point presentations</li> <li>Lectures notes in e-class</li> <li>Internet</li> <li>E-mail contact with students</li> </ul>																
<p><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<table border="1"> <thead> <tr> <th><i>Activity</i></th> <th><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>26</td> </tr> <tr> <td>Laboratory work</td> <td></td> </tr> <tr> <td>Case study</td> <td></td> </tr> <tr> <td>Autonomous study</td> <td>74</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Course total</td> <td><b>100</b></td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	26	Laboratory work		Case study		Autonomous study	74					Course total	<b>100</b>
	<i>Activity</i>	<i>Semester workload</i>															
	Lectures	26															
	Laboratory work																
	Case study																
	Autonomous study	74															
Course total	<b>100</b>																
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written examinations (80 %)</p> <p>Case study (20 %)</p>																

## 5 ATTACHED BIBLIOGRAPHY

### - Suggested bibliography (in Greek):

- Σταματόπουλος Δ, Καραβοκύρης Α. «Φορολογία Εισοδήματος Φυσικών & Νομικών Προσώπων- Ανάλυση και Ερμηνεία(Τόμοι Α και Β),2020, Εκδόσεις Ι. Σταματόπουλος και ΣΙΑ ΕΕ

- Σταματόπουλος Δ., Σταματόπουλος Γ, Σταματόπουλος Π,2018, «Ανάλυση-Έρμηνεία Κυρώσεων. Κώδικας Φορολογικής Διαδικασίας, Εκδόσεις Ι. Σταματόπουλος και ΣΙΑ ΕΕ

**- Suggested bibliography (in English):**

- Bernard B. Kamoroff C.P.A.475 “Tax Deductions for Businesses and Self-Employed Individuals: An A-to-Z Guide to Hundreds of Tax Write-Offs Paperback – Illustrated”, February 1, 2019, Lyons Press.

**- Related academic journals:**

- Academic Management Review
- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Review of Accounting Studies
- Journal of International Accounting, Auditing and Taxation
- International Journal of Accounting Information System

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190811</b>	<b>SEMESTER</b>	Spring (8 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>ACCOUNTING INFORMATION SYSTEMS (AIS)</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
Lectures(LE)		3	4
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	<i>general background, specialised general knowledge, skills development</i>		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	English, Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

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

• *Guidelines for writing Learning Outcomes*

The course constitutes the basic tool for the comprehension of Information Systems. The course covers concisely important part of significances, realizations and capabilities of Accounting Information Systems. More analytically, creation, structure, process, projection and decision making of the Accounting Information Systems are included.

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

- Create, structure, process and materialize Accounting Information Systems.
- Approach theoretically but also methodologically the way AIS assist in attaining organizational abilities and improve planning and control at all levels of the organization
- Comprehend technically the character of physical resources flows and documentation, finance flows, Accounting Information procedures and management control systems for theoretical and computerized AIS
- Realize how a) transactions are processed b) AIS subsystems interface with one another and c) inputs, processes, files and outputs are related with these subsystems
- Represent systems with flowcharts and estimate the differences between manual and computerized AIS.
- Determine and design the structure of internal controls elements with business processes and accounting cycles and apply accounting principles to case-based developments

**General Competences**

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

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

- Autonomous work
- Common Work
- Work in international environment
- Promotion of free, creative and inductive thought
- Search, analysis and management of data and information, with the use of essential technologies
- Decision-making
- Resolving of enterprising problems

### 3 SYLLABUS

<p>a. General Examination of Accounting Information Systems (AIS)</p> <p>b. The Accounting Process in the Modern Enterprising Environment</p> <p>c. AIS Documentation</p> <p>d. Basic Elements and Processes of AIS</p> <p>e. AIS Classification</p> <p>f. Alternative Approaches for Data Storage and Process in AIS</p> <p>g. Internal Control and AIS:</p> <p style="padding-left: 20px;">a) Internal Control Models</p> <p style="padding-left: 20px;">b) General Controls and Application Controls</p> <p>h. Use of AIS for the Support of Process Control</p>
---

### 4 TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p><i>Face-to-face, Distance learning, etc.</i></p>	<ul style="list-style-type: none"> <li>• Lectures, labs, seminars, ....</li> <li>• Distance learning (Moodle)</li> </ul>										
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> <li>• Power point presentations</li> <li>• Self-assessment test using the Moodle</li> <li>• Projects assessment through Moodle</li> <li>• ICT contacts with students</li> </ul>										
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing,</i></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e0e0e0; text-align: center;"><i>Activity</i></th> <th style="background-color: #e0e0e0; text-align: center;"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">26</td> </tr> <tr> <td>Practice exercises</td> <td style="text-align: center;">16</td> </tr> <tr> <td>Study and analysis of scientific papers and book chapters</td> <td style="text-align: center;">30</td> </tr> <tr> <td>Autonomous study</td> <td style="text-align: center;">28</td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	26	Practice exercises	16	Study and analysis of scientific papers and book chapters	30	Autonomous study	28
<i>Activity</i>	<i>Semester workload</i>										
Lectures	26										
Practice exercises	16										
Study and analysis of scientific papers and book chapters	30										
Autonomous study	28										

<p><i>artistic creativity, etc.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p>Course total</p>	<p>100</p>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Theoretical part (Lectures) (60 %)</p> <ul style="list-style-type: none"> <li>• Multiple choice examinations or Brief development questions (60 %)</li> <li>• Project (30 %)</li> <li>• Practice exercises (10%)</li> </ul>	

## 5 ATTACHED BIBLIOGRAPHY

### - Suggested bibliography:

- Prescribed Texts:

- Lecturer notes

- References:

#### **English**

- Romney M. B., Steinbart P. J. (2018). Accounting Information Systems, Publisher: Pearson, ISBN: 9780134474021.
- Rama, D. V., Jones, F. L. (2008). Accounting Information Systems. Canada: international Student Edition,
- Hurt, R. I., 2008, Accounting Information Systems, Basic concepts and current issues, Mc Graw-Hill International Edition.

#### **Greek**

- Δημητριάδης Α., Κοίλιας Χ., Κώστας Α. (2009). NEW TECH PUB. ΕΚΔΟΣΕΙΣ ΝΕΩΝ ΤΕΧΝΟΛΟΓΙΩΝ, ISBN: 978-960-6759-41-3
- Βενιέρης Γ. Ι., Βλησμάς, Ο., Κοέν Σ. (2016). Λογιστικά πληροφοριακά συστήματα. Εκδοτικός Οίκος: Οικονομικό Πανεπιστήμιο Αθηνών. Εταιρεία Ο.Π.Α. Α.Ε., ISBN3: 978-618-81499-2-2
- Γκίνογλου Δ., Ταχυνάκης Π., Πρωτόγερος Ν. (2004). Λογιστικά πληροφοριακά συστήματα: Μηχανογραφημένη λογιστική / 1η έκδ. Αθήνα: Rosili. ISBN: 960-7745-09-4

- Νικολάου Α. (1999). Λογιστικά πληροφοριακά συστήματα τ.Α'. ΜΠΕΝΟΥ Σ.Ε. ISBN: 960-359-062-2

**Related academic journals:**

- International Journal of Accounting Information Systems – Elsevier
- Journal of Accounting Research – JAR Editors
- Journal of Accounting and Management Information Systems – Econ Papers

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190812</b>	<b>SEMESTER</b>	<b>SPRING 8<sup>th</sup></b>
<b>COURSE TITLE</b>	<b>COMMERCIAL LAW</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>	
Theory	3	4	
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	-		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek		
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	-		
<b>COURSE WEBSITE (URL)</b>	<a href="https://moodle.teithe.gr/course">https://moodle.teithe.gr/course</a>		

### 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 objective of the course is to acquaint the students with basic notions and application of Commercial Law and help them gain an overall perception about these issues.

Upon successful attendance and completion of the course the students shall be able:

- To reason and to solve cases on issues which refer to the materials covered in the course
- To acquire an overall perception of commercial law, particularly as regards to its application to matters of high interest, such as the function of healthcare enterprises
- To develop practical skills in order to successfully put theory into practice, especially as regards to significant societal areas, such as the area of healthcare
- To comprehend and deepen in several areas of commercial law

### **General Competences**

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

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

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

### **3 SYLLABUS**

- x. Introduction to Commercial Law, emergence and historical evolution of Commercial Law
- xi. The notion of “objectively commercial transactions” and individual analysis of each of them pursuant to the current Greek legislation
- xii. The notion of “subjectively commercial transactions” and their legislative foundation
- xiii. The notion of merchant (terms for the acquisition of commercial capacity, special cases of merchants, etc.)
- xiv. Legal consequences associated with carrying out commercial transactions or

- with the merchant legal status
- xv. Introduction to Company Law, with a case study on Healthcare Enterprises
  - xvi. Introduction to Intellectual Property Law
  - xvii. Introduction to Trademark Law (notion and legal nature, scope and functions of trademark)

#### 4 TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	Face-to-face	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Use of ICT in Course Teaching (teaching supported by power-point & by a moodle course) Use of ICT in Communication with Students (e-mail communication with students)	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i>  <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Case studies	24
	Autonomous study	50
	Course total	<b>100</b>
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>  <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i>  <i>Specifically-defined evaluation criteria are given, and if and</i>	The performance of students is assessed at examinations that take place at the end of each semester. Student Assessment method - Written Exam (100%) with: <ul style="list-style-type: none"> <li>– Multiple Choice Questions</li> <li>– Non-extended Answer Questions</li> <li>– True-False Questions</li> <li>– Problem Solving</li> </ul>	

where they are accessible to students.	
--	--

## 5 ATTACHED BIBLIOGRAPHY

### **- Suggested bibliography (in Greek):**

Alexiadou, E. A., 2010. Health Law – Health Corporations, University Studio Press Ed., Athens/Thessaloniki.

Antonopoulos, B., 2016. Individual Company Law. Sakkoulas Ed., Athens/ Thessaloniki.

Kotsiris L., Antonopoulos B., Giovannopoulou P., 2015. Intellectual Property Law (Industrial-Copyright), Sakkoulas ed., Athens/ Thessaloniki.

Pampoukis K., Papadrosou, P., 2001. Commercial Law: Introduction – Fundamental Norms, Sakkoulas ed., Athens/Thessaloniki.

Perakis, E., Rokas, N., 2011. Introduction to Commercial Law, Nomiki Bibliothiki, Athens/ Thessaloniki.

Protopsaltis, N., 2007. Practical Guide of Commercial Law – Law of Negotiable Instruments- Company Law- Insolvency Law, A. Stamoulis ed., Thessaloniki.

Psychomanis S., Antonopoulos, B., 2012. Commercial Law, General Part, Sakkoula ed., Athens/ Thessaloniki.

Psychomanis, S., 2007. Commercial Law– General Part, Sakkoula ed., Athens/ Thessaloniki.

Rokas, I., 2011. Companies. Introduction to Company Law, Nomiki Bibliothiki, Athens/ Thessaloniki.

Spiliopoulos, O., 2008. Law of Commercial Activity, 2<sup>nd</sup> ed., Dionikos, Athens.

### **- Related academic journals:**

Armenopoulos

Company and Corporate Law

## COURSE OUTLINE

### 1 GENERAL

<b>SCHOOL</b>	ECONOMICS AND MANAGEMENT		
<b>DEPARTMENT</b>	ACCOUNTING AND INFORMATION SYSTEMS		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>190813</b>	<b>SEMESTER</b>	Spring (8 <sup>th</sup> )
<b>COURSE TITLE</b>	<b>FEASIBILITY STUDIES</b>		
<b>AUTONOMOUS TEACHING ACTIVITIES</b>	<b>HOURS PER WEEK</b>	<b>ECTS</b>	
Lectures - Interactive teaching	3 hours	4	
<b>COURSE TYPE</b>	General Knowledge		
<b>PREREQUISITE COURSES</b>	-		
<b>LANGUAGE OF INSTRUCTION AND EXAMINATION</b>	Greek		
<b>COURSE OFFERED TO ERASMUS STUDENTS</b>	Yes (in Greek)		
<b>COURSE URL</b>	<a href="https://moodle.teithe.gr/">https://moodle.teithe.gr/</a>		

### 2 LEARNING OUTCOMES

#### Intended learning outcomes of the course

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

- Understand the concept and the usefulness of feasibility studies before making an investment.
- Search and find financing opportunities for businesses, through EU co-financed programs and alternative sources of funding.
- Prepare complete feasibility studies for investments projects, in order to be approved for aid by the Investment Incentives Law or ESPA programs.

#### General skills

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt to new situations
- Make decisions
- Work autonomously
- Team work
- Work in an international environment
- Promotion of free, creative and causative thinking

### 3 COURSE CONTENTS

- Concept and categories of Feasibility Studies

- Small and Medium-sized enterprises and alternative sources of investment funding
- EU co-financed programs for businesses (ESPA)
- Investment Incentives Law for aid of private investments
- Methods of evaluating investment projects
- Preparation of feasibility studies for investment projects
- Presentation of course assignments

#### 4 INSTRUCTION METHODS - ASSESSMENT

<b>MODE OF INSTRUCTION</b>	Lectures face to face	
<b>USE OF ICT</b>	- Power Point Presentations - Moodle Electronic Platform - E-mail contact with students	
<b>TUITION METHODS</b>	<b>Method</b>	<b>Workload per semester</b>
	Lectures	26
	Group assignment (feasibility study)	40
	Case studies for autonomous practice	8
	Autonomous study	26
	<b>Total contact hours and training</b>	<b>100</b>
<b>ASSESSMENT</b>	Final Written Examination with Multiply Choice Questions and Short-Answer Questions (60%)  Group Assignment (40%)	

#### 5 PRESCRIBED TEXTS-REFERENCES

##### Prescribed Texts:

##### Greek Bibliography

Karvounis S. (2017), Methodology, Techniques and Theory for Feasibility Studies, Varvarigou editions

Magoulios G. (2016), Feasibility Studies for National and European Financing Programs, 3<sup>rd</sup> edition, Sfakianaki-Chomsioglou editions

Nikolaidis M. (2016), Manual for Preparation of Feasibility Studies, 3<sup>rd</sup> edition, Disigma editions

