



Kavala Institute of Technology

Department of Accountancy

1. The Department.

The Accountancy Department is part of the School of Business and Management Studies of the Kavala Institute of Technology (TEI).

2. The ECTS – Department Coordinator

The counsellor and the contact person for the ECTS is:

Professor: Mandilas Athanasios
Degrees: Phd/Msc/BSc
Address: TEI of Kavala
Department of Accountancy
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3. Department description

3.1. Structure of the department

The Department of Accountancy has the following aims:

The Department of Accountancy aims at providing a thorough education in the field of Accounting with a view to enabling its graduates to become fully competitive in the labour market.

The course of study aspires to the provision of the appropriate qualifications needed for a self-employed or a business executive in the private or public sector for

the job of Accountant, Cost Accountant, Tax Accountant, Auditor, Finance consultant, educator and generally as scientist of the economic sector.

The Department of Accountancy consists of two Sectors:

1. The Sector of Economic Studies.
2. The Sector of Accounting and Informatics.

3.2 Personnel and activities of the Department.

The Department of Accountancy has 10 members of academic staff (1 professor, 3 associate professors, 3 assistant professors, 3 lecturers - application professors), 2 technical personnel, 40 part time lecturers and approximately 2.100 students.

Since experimental projects are considered as a basic part of the studies in every Business School, the Department has installed well-equipped laboratories for all the groups of students concerned. Research activities are available for the students.

4. Course Description

The duration of the basic studies in the Department of Accountancy is eight (8) semesters of study (Appendix I), including six months of practical placement (or three and a half academic years plus six calendar months of practical placement). Every academic year consists of the winter and the spring semester of studies.

All the first-year students enrol in September. A student during her/his studies can select the subjects to attend for each semester from Appendix II. Usually, the students select the subjects of the semester corresponding to their level of studies.

All the subjects included in Appendix II are classified in three categories:

- a. Compulsory subjects. They are the core subjects of the Economic and Accounting Education.
- b. Compulsory optional subjects are grouped in two categories and every student selects one from each category.

The subjects that are related from groups of chain subjects, known as “prerequisite” subjects.

This means that the student can select from the groups of chain subjects in a hierarchical order that is only after she/he has achieved a passing grade in the subject/s that precede/s the one/s that follows, in the respective group. The groups of chain subjects can be seen in Table II, Appendix II.

The teaching process gives emphasis on the basic principles, their applications and the relationships between various accounting topics, leading to the overall education of the students. Lectures, which deal with the theoretical analysis and synthesis, are complemented with laboratory work.

The students’ academic progress is assessed by examinations at the end of each 15-week semester.

The minimum passing grade is 5 (scale 0 to 10). In the case of subjects consisting of both lectures and lab work, the final grade is the mean grade of the theoretical and laboratory examinations, on condition that the student passes both.

The assessment of the lab work consists of continuous assessment (classroom performance) plus at least two written evaluation tests.

Practical placement is a vital component of the course. Students can start the practical placement after the last semester of studies provided they have successfully passed all specialisation subjects. The Department continuously keeps in contact with the industries, enterprises and organisations where the students have been placed.

Students have to submit a project dissertation. They work on their dissertation during the 7th and 8th semester under the supervision of the appropriate academic staff. The students present and defend their dissertation in front of three academic members of the committee, who assess it on scale 0-10. The passing grade is 5.

After a successful completion of the above requirements, the Department grants the Degree to the student.

The Academic Staff

- | | |
|----------------------------|---------------------|
| 1. Karasavoglou Anastasios | Professor |
| 2. Giannoula Florou | Associate Professor |
| 3. Nikolaidis Michael | Associate Professor |
| 4. Kipouros Anagnostis | Associate Professor |
| 5. Delias Pavlos | Assistant Professor |
| 6. Kalabouka Kalliopi | Assistant Professor |
| 7. Mandilas Athanasios | Assistant Professor |
| 8. Eleftheriadou Gefsi | Lecturer |
| 9. Sotiriadou Domna | Lecturer |
| 10. Valsamidis Stavros | Lecturer |

Course Content

A Semester

A001-Microeconomics(2L,2AP)

Introductory concepts, demand, supply, market equilibrium, elasticity, utility theory, consumption theory, production theory, cost theory, short and long term equilibrium, perfect competition, monopoly, oligopoly, monopolistic competition.

Tutor: Dr.Vasilios Zoumpoulidis

Ref:

1. Pournarakis, E., Chatzikonstantinou, G., “Economic Principles , 2nd Ed., 2004 (In Greek).
2. Besanko, D. A., Braeutigam, R. R.: «Microeconomics», Publ. Gutenberg, Athens 2009 (In Greek).
3. Kotis, G. C., & Petraki-Koti, A. «Modern Microeconomics», Publ. Mpenou, Athens 2008 (In Greek).
4. Mankiw, G. N., Taylor M. P.: «Principles of economic Theory Volume A’ – Microeconomics», Gutenberg 2010 (In Greek).
5. Breyer, F.: Mikrooekonomik: Eine Einfuehrung, 3. verb. Aufl.- Berlin; Heidelberg [u.a.] : Springer, 2007. – XII, 215 S. (in German)

A002-Business Organisation & Administration(3L,2AP)

Management. - The role of management, Management Theories and the history of management, the strategic perspective of the basic management operations, Planning, Organization, Staffing, Leadership, Control

Tutor : Dr. Dr. Pavlos Delias

Ref:

1. Terzidis, C., “Management – A strategic approach”. Gutenberg, Athens, 2004 (In Greek).
2. Montana, P.J., “Management”, Kleidarithmos., Athens, 2002 , (In Greek).
3. Drucker, P.F., “The Practice of Management”, Kleidarithmos, Athens, 1998 (In Greek).

A003- Financial Accounting I (3L,2P)

Basic accounting definitions: accounting entity, accounting equation, accounting event, accounting year, accounting result, account, accounting principles. Accounting cycle: posting into the accounting books, accounting errors, trial balances, adjusting entries, determination of financial results, income statement and balance sheet.

Tutor: Gesthimani Eleftheriadou

Ref:

1. Revanoglou, Georgopoulou, "Accounting με Ε.Γ.Α.Σ.", Interbooks, Athens, 2005 (In Greek).
2. Leontari, M., "Accounting", Pamisos, (In Greek).
3. Pappa, A., "Financial Accounting", (In Greek).

A004- Mathematics for Economists (2L, 2AP)

The lesson is separated into two parts. The first one is about the basic mathematical knowledge and especially that of differential analysis (functions of one variable, limit, differential, integral). There is emphasizes on the applications in economical problems of optimization and variation.

The second part is about applications of mathematics in economy such as marginal cost and income, simple interest capitalization, notes and bills of exchange and discounts problems.

Tutor: Dr. Persefoni Polychronidou

Ref:

1. Xepapadeas, A., "Mathematical Methods in Economics", vol. I, Gutenberg, Athens, 2007 (In Greek).
2. Loukakis, M., "Mathematics in Economics", Sofia Pub., Thessaloniki, 2007 (In Greek).
3. Finey R.L., Weir M.D., Giordano F.R., "Thomas' Calculus", 10th ed., University of Crete Pub., 2007 (translated (In Greek)).
4. Apostolopoulos, T., "Economic Mathematics and Elements of Banking", Gutenberg, Athens, 2003 (In Greek).
5. Frangos, X., "Economical Mathematics", 2nd ed., Stamoulis Pub., Athens, 2007 (In Greek).
6. Teaching Notes (In Greek).

A005- Principles of Civil Law & Commercial Law: (2L,2AP)

Introduction to law: meaning and divisions of law, sources of law, rules of law. General principles of Civil Law: Introduction, subjects of legal relations, legal transactions. Contract Law. Introduction, civil liability, creation of contracts, evolution of contracts, transfer of contracts, redemption of contracts and all kinds of contracts, such as donation, sale and lease of things, hire of labour, lease of work, commission, loan, bailment, commodatum, guarantee, leasing, factoring, forfeiting, time-sharing franchising,. Principles of Real Law. Principles and rules in the law of inheritance. Concepts and subjects of Greek commercial law: Definition, content and characteristics. History and sources of commercial law. Fundamental concepts of commercial law: Commercial transactions and merchants. Commercial transactions

(Definition, classes, consequences). Original and derived commercial transactions. Merchants: Obtaining, proving and losing the status of being a merchant. Commercial capacity and incapacity. Consequences of commercial status. The enterprise in commercial law: Introduction, concept, features and legal nature. The divisions of commercial companies. Principles and regulations in the function of incorporated and limited company, of general and special partnership. Definition, content and characteristics of cheque and bill of exchange.

Tutor : Dr. Kalliopi Kalabouka

Ref:

1. Tziona, G., Belentza, G., “Fundamental concepts of Civil Law”, IUS, Thessaloniki, 2006 (In Greek).
2. Lada, P., “General principles of Civil Law”, Sakkoula Pub., Athens, 2007 (In Greek).
3. Papasteriou, D., “General principles of Commercial Law”, vol. I and II, Sakkoula Pub., Athens, 1994 and 1998 (In Greek).
4. Alikakos, A., “Law of Property abuse”, Sakkoula Pub., Athens, 2007 (In Greek).
5. Papasteriou, D., “Law of Property manual”, Sakkoula Pub., Athens, 2006 (In Greek).
6. Georgiadis, A., “Law of contract”, vol. I and II, Sakkoula Pub., Athens, 2007 (In Greek).
7. Kornilaki, P., “Special Law of Contract”, Sakkoula, Athens, 2005 (In Greek).

A006-Informatics I (2L, 2P)

Contents of the course

This course is an introductory course in information technology, computers, and computer networks. Topics include foundations in hardware, software, computer operating systems, applications software, multimedia technology, hardware communication systems, computer networks, Internet. Topics also include implications and issues associated with the World Wide Web.

Students will have hands-on experience with a variety of tools available to find and access information on the Internet, to exchange information between computers, and to perform basic web design and explore spreadsheets.

Aim of the course

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

1. Define the academic discipline of Informatics and contrast it with other computing related academic disciplines, such as Computer Engineering, Computer Science and Information Systems.
2. Demonstrate an understanding of the impact of Informatics on individuals, organizations, and society.
3. Describe the major components of information technology applications: hardware, computer networks, software, data, processes and people.
4. Describe the functions of operating systems for workstations and servers.

5. Describe the different components of a computer network and demonstrate an understanding of different types of networks.
6. Explore the use of video conferencing, white boarding, application sharing and the use of e-Learning.

Teaching Methods duration and Evaluation

In class presentations combined with laboratory (PCs) use. 50% course works / 50% final tests

Tutor: Dr.Stavros Valsamidis

References

1. Beekman, George. Quinn, Mike. Tomorrow's Technology and You, Complete. 8th edition. Prentice Hall, 2008. Type: Textbook. ISBN: 978-0132297202.
2. Nothin' But Net: 5th Edition by Evan Golub & Jandelyn Plane.ISBN: 0-470-08927-X.
3. Tsolakidis, C., and Ampartzoglou, M., “Informatics as a learning material in theoretical sciences”, Giourdas Pub., 2005 (in Greek).
4. Sfakianakis, M., “Introduction in Informatics”, Klidarithmos Pub., 2003 (in Greek).
5. Habraken J., “The environment of Greek Microsoft Office 2003, 10 in 1”, Giourdas Pub., 2005 (in Greek).
6. Gilster, “The best book for Internet”, Giourdas Pub., (in Greek).
7. Catapult, “MS-Excel 2003 step by step”, 2003 (in Greek).
8. Teaching Notes in Greek.

B Semester

B001-Macroeconomics (3L,1AP)

The topics of the course include: the measurement of income and prices, the simple Keynesian theory of income determination, income determination and public sector, consumption, investment, the money market, the IS-LM model, aggregate demand and supply curves, inflation, unemployment, international trade and its effect on the domestic economy, and rational expectations and the new Classical macroeconomics.

Tutor : Dr. Anastasios Karasavoglou, Dr.Vasilios Zoumpoulidis

Ref:

1. Pournarakis, E., Chatzikonstantinou, G., “Economic Principles”, 2nd Ed., 2004 (In Greek).
2. Mankiw, G. N., Taylor M. P.: «Principles of economic Theory Volume B’ – Macroeconomics», Gutenberg 2010 (In Greek).
3. Begg, D., Dornbusch, R., Fisher, S.: «Introduction to Economics», Publ. Kritiki, Athens 2006 (In Greek).
4. Arnold, R.: “Introduction to Economics”, Publ. Epikentro, 2007 (In Greek).
5. Goergens, E., Ruckriegel, K.-H.: «Makrooekonomik», 10., neu bearb. Aufl.. – Stuttgart: Lucius & Lucius, 2007.- XV, 325 S. (in German).

B002-Financial Accounting II (3L,2P)

Review of basic accounting concepts. The accounting cycle. Analysis of Depreciations, stock evaluation. Accounting of branches, inventories, plant and equipment, and receivables. Liabilities. Accounting for foreign currency transactions. Accounting systems.

Tutor: Gesthimani Eleftheriadou

Ref:

1. Alifantis, G., “Financial Accounting”, Pamisos Pub., Athens, 2009
2. Theoxaris A., Mpalis, “Modern Financial Accounting”, Mpalis Pub., Athens, 2001 (In Greek).
3. Kontakos, A., “General Accounting in Euro”, Hellin Pub., (In Greek).
4. Tsaklagkanos, A., “Financial accounting” , Kuriakidi Pub., Thessaloniki, 1994 (In Greek).

B003-Uniform Accounting Plan (2L, 2P)

The course critically examines the structure of the Greek Accounting Plan. There is also a focus on implementation issues for the accounting plan. Greek General Accounting Principles.

Tutor: Dr. Athanasios Mandilas

Ref:

1. Sakkelis, "The Greek Uniform Accounting Plan", Sakkeli Pub., 2007 (In Greek).
2. Mandilas A. "Greek Uniform Accounting Plan, Structure, Operation and Development", Disigma Pub., 2010 (In Greek).
3. Grigorakou, T., "Analysis and interpretation of the Greek Uniform Accounting Plan", Sakkoula Pub., 2007 (In Greek).
4. Leontaris, M., "The Greek Uniform Accounting Plan", Pamisos Pub., Athens, 2007 (In Greek).
5. Papadimitropoulos, A., "The Greek Uniform Accounting Plan - Proposals for better application", Papazisi Pub., Athens, 1992 (In Greek).

B004-Informatics II (2L, 2P)***Contents of the course***

Database Systems. Purpose of Database Systems. History of Database Systems. View of Data. Overall Structure. Database Architecture. Database Users and Administrators. Database Languages. Database Design. Data Storage and Querying. Relational Databases. Relational Model. Structure of Relational Databases. Relational Algebra. Relational Algebra Operations. Modification of the Database. Entity-Relationship Model. Design Process. Modeling. Constraints. E-R Diagram. Design Issues. Database Design. Normalization at 4NFs. Databases in Client/Server environment. SQL. Data Definition. Basic Query Structure. Set Operations. Aggregate Functions. Nested Subqueries. Views. Modification of the Database.

Aim of the course

The course will introduce students to the database systems and data mining techniques. The students will

- understand the concepts and terms of the data base analysis, design and some implementations.
- recognize the importance of data base analysis and design in the implementation of any data base application.
- understand the structural constraints of relationships and how to perform them.
- understand the types of attributes, primary keys, foreign keys, super keys ... etc.
- understand the process drawing the ER-Diagrams.
- understand carefully how to perform the normalization process of relations and then producing the final ER-Diagram of any database application before implementation.

Teaching Methods duration and Evaluation

In class presentations combined with laboratory (PCs) use. 50% course works / 50% final tests

Tutor: Dr.Stavros Valsamidis

References

1. Database System Concepts, Silberschatz, Korth and Sudarshan, Mc Graw-Hill, 6th Edition.
2. Database Systems, Thomas Connolly Carolyn Begg, Addison-Wesley 4th Edition.
3. Database Management Systems, Ramakrishnan & Gehrke, Mc Graw-Hill, 3rd Edition.
4. Korth, Sudarshan, "Database System Concepts", Silberschatz, Mc Graw-Hill, 6th Edition (in Greek).
5. Simpson, "Manual for Access 2003", 6th ed. (in Greek).
6. Teaching Notes in Greek.

B005- Quantative Methods of Finance (2L, 2AP)

The lesson is about the long term economical operations and it is related to compound interest capitalization, fixed rates, variable rates fractional rates, annuities certain and time loans. We solve complex problems involving the above. Also, we study functions of two and more variables and we present their applications in economical problems. Finally, we study matrix analysis and decision exposition.

Tutor: Dr. Giannoula Florou

Ref:

1. Apostolopoulos, T., "Economic Mathematics and Elements of Banking", Gutenberg Pub., Athens, 2003 (In Greek).
2. Alejandropoulos, A., Paliatsos, A., Sassalos, S., "Mathematics for Economists", vol. I, 2nd ed., Athens, 2004 (In Greek).
3. Frangos, X., "Economical Mathematics", 2nd ed., Stamoulis Pub., Athens, 2007 (In Greek).
4. Finey R.L., Weir M.D., Giordano F.R., "Thomas' Calculus", vol. II, 10th ed., University of Crete Pub., 2000 (translated (In Greek)).
5. Teaching Notes (In Greek).

B006- Methodology of Social research (2L, 2AP)

The goal of this course is to introduce students to social research methodologies and techniques in order to be able to plan and implement a scientific research proposal as well as writing a good assignment and/or thesis.

The course is combined with presentations of the following main topics: introduction to the qualitative and quantitative methodology and methods, hypothesis-testing and theory, analysis and synthesis, deductive and inductive methods, positivism, construction of questionnaires and tests, sociometry, planning and implementing a research proposal, methods of collecting data, basic data analysis,

writing the final report of the research, and collecting and keeping bibliographical data.

Additionally, the course includes extensive information regarding the writing up and presentation of academic papers, theses and dissertations.

Tutor: Dr.Anastasios Karasavoglou

Ref:

1. Goffman E., "Meetings: Two studies in interaction sociology", Alejandria Pub., Athens, 1996 (In Greek).
2. Ilits, I., "For the human needs, now" Nisides Pub., Athens, 1999 (In Greek).
3. Riga, A.B., Mpexrakis, T., "Maria T. Life story, Psychological approach" Mauromati Pub., Athens, 1991 (In Greek).

C Semester

C001-Business Economics (2L,2AP)

Introduction to private entities and economic organizations in the framework of Business Economics. Types and forms of economic organizations. Public and private sector organizations. Economic Environment and firm. Factors of production analysis. Factors affecting the operation and profits of firm. Theory of location-advantages and disadvantages from the choice of location. The role of size of organizations- advantages and disadvantages of big medium and small enterprises. Basic elements of productivity issues- micro and macro factors of productivity: The break-even point analysis. The inventory control theory. Corporate Governance and internal control. Firms and social responsibility.

Tutor: Dr. Anagnostis Kipouros

Ref:

1. Kiohos, P -Kiohos, A., "Economics and Private firms", (In Greek).
2. Papadopoulos, D., "Business Economics", (In Greek).
3. Stathopoulos, D., "Business Economics", (In Greek).
4. Tsaklaganos A., "An introduction in Business Economics". (In Greek).
5. Kiohos, P., "Economics of Business administration", Interbooks. (In Greek).

C002- International Economic Relationships

International Trade and Commercial Policy International Monetary Relations.
Economic and monetary union. Transportation Human Resources.

Internationalization of capital. Multinational Enterprises. Globalization.

Tutor: Dr. Anastasios Karasavvoglou

Ref.

1. D. Christodoulou - C. Nice, "The International Economic Relations in the Era of Globalisation", Giourdas, Athens 2004. (In Greek)
2. E. Pournarakis, "International Economics", Pournarakis, Athens 2000. (In Greek)
3. F. McDonald - S. Dearden, "European Economic Integration", Longman (2nd Edition), London 1994. (In Greek)
4. BAYLIS JOHN, SMITH STEVE (ed) "The globalization of international policy", Epikentro Thessaloniki 2008. (In Greek)

C003-Tax Accounting I (2L,2P)

Analysis and implementation of the taxation code (Tax Record Code).
Statutory requirements on Books and Documents.

Tutor: Vasilis Parcharidis

Ref:

1. Stamatopoulos, D., "Analysis and Interpretation K. Φ. Β. & Σ.", 11th ed., Elforin Publications, Tax Institute, Athens, 2008 (In Greek).
2. K. B. S. – Ministry of Economy, Athens, 2007 (In Greek).

C004-Accounting for Business Organizations (2L, 2P)

The course examines the accounting methods used to account for business events in private enterprises, limited partnerships and corporations. The formation of those companies, distribution of earnings, tax considerations as well as the accounting treatment of their dissolution is examined.

Tutor: Dr.Athanasios Mandilas

Ref:

1. Negkakis, C., “Business Accounting – Theory and Applications”, Sofia Pub., Thessaloniki, 2006 (In Greek).
2. Kaounis, D., “Accounting in business organizations”, Athens, 1990 (In Greek).
3. Tsagkalakos, A.A., “Business Accounting – Practical applications”, Afon Kuriakidi Pub., Thessaloniki, 1995 (In Greek).
4. Leontari, C.M., “Personal Enterprises - ΕΠΕ – Corporations”, Pamisos Pub., Athens, 2002 (In Greek).
5. Ntomalis, I., “” Hellin Pub., 2002 (In Greek).

C005-Business Statistics (3L, 3P)

Definition of Statistics. Methods of data collection. Descriptive Statistics. Presentation of statistical data. Statistical Reports. Tables and Charts . Parameters of central trend. Parameters of dispersion. Statistical theory of possibilities. Distributions: Regular (Gauss – Laplace). Simple Regression and Correlation . Data Classification.

Tutor: Dr. Giannoula Florou

Ref:

1. Lazaridis, Al., Lazaridou, M-N., “Statistics”, Diavlos Pub., Athens, 2008 (In Greek).
2. Chouvardas, B., “Business Statistics”, Macedonian Pub., Athens, 2001 (In Greek)
3. Apostolopoulos, T., “Business Statistics”, Modern Pub., Athens, 2004 (In Greek).
4. Drosos, G., “Statistics & Data Analysis”, Anikoula Pub., Thessaloniki, 2006 (In Greek).
5. Zaxaropoulou, C., “Exercises in Statistics”, vol. 1, Thessaloniki, 1993 (In Greek).
6. Kondilis, E., “Statistical methods in Administration”, 2nd ed., Interbooks, Athens, 1996 (In Greek).
7. Dimitriadis, E., “Statistical applications with SPSS”, Kritiki Pub., 2010 (In Greek).
8. Andiotis, K., “Quantative research and Data analysis with SPSS 11.5”, Klidarithmos, 2003 (In Greek).

9. Gnardelis, X., “SPSS 14.,0”, Athens, 2005 (In Greek).

C006-Marketing (2L, 2AP)

The concept, philosophy and environment of Marketing .Marketing system and Marketing research Consumer's behaviour, market segmentation, Choice of target market, positioning the sales forecasts. Marketing mix: Product, Price, Promotion, Placement, Marketing strategies and policies. Case studies in all marketing issues. Assignments in marketing research and consumer's behaviour.

Tutor: Dr.L. Tsourgiannis

Ref:

1. Armstrong, G., Kotler, Ph., Introduction to Marketing, Epikentro, 2009 (In Greek)
2. Kotler, Ph., Armstrong, G., Saunders, J., Wong, V., Principles of Marketing, Second European Edition, Kleidarithmos, 2008 (In Greek).
3. Kotler Ph., “Marketing: an Introduction”, Prentice Hall International, 2000.
4. Tzortzaki, K., Tzortzaki, A., “Marketing Elements – A Greek approach”, Rosili, Athens, 2002 (In Greek).
5. Tsaklagkanos, A., “Basic elements of Marketing – Analysis and Market research”, Kiriakidi Pub., Thessaloniki, 2000 (In Greek).

D Semester

D001- Banking and Finance (2L,2AP)

Definition of money, types of money. Historical evolution of money, functions of money. The role of money in the economy.

Definition and categories of Credit – function in Economy. Functions of the banking system and creation of money. Supply of money and the banks.

Theories of money demand, (Classical , Neoclassical school, Keynes-liquidity preference theory, metakeynesians, Monetarists e.t.c.

Theories of interest rate – The structure of interest rates. And international finance. The role of E.C.B. and the Euro. Analysis of Money and Capital markets.

Monetary Policy and central Bank. Techniques of implementation of Monetary Policy

Banking finance -Risk and Profitability. Types of loans according to the sector of economy. Types of financial institutions. New banking products. Leasing, Factoring, Forfeiting. Venture Capital

Tutor: Dr. Anagnostis Kipouros

Ref:

1. Kiohos, P., Papanikolaou N., Money – Trust – Banks. (In Greek)
2. D. Zachariadi – Soura.: Money – Trust – Banks. (In Greek)
3. G. Papoulias “Stock Investment - Analysis and Management”. Ed. D. Marathias & Sia. (In Greek)
4. Christopoulos M., Theory of money I. (In Greek)
5. D. Ksanthaki - Thomadaki: Money and Capital Markets. Ed. Association of Greek Banks. (In Greek)

D002-Foreign Language (Business English) (2L,2AP)

Teaching reading and academic writing skills: specialized texts (exploring scientific texts of their subject area). Vocabulary, business letters, memos, reports, Curriculum Vital (c.v.), summaries. Writing bibliography.

Tutor: Fotini Perdiki

Ref:

1. Daniel, I., “Introduction to the language of Business”, Modern Pub., Athens, 1997.
2. Antoniou, C., “Business English Studies”, Modern Pub., 2000.
3. Tullis, G., Trappe T., “Insights into Business”, Longman Pearson Education, 2002.

D003-Computerized Accounting I (1L, 3P)

Application of the TRC and accounting principles under real business circumstances in a computerised environment for books of single method (B category) with a parallel application and filing of necessary documentation for VAT. Organize files, documents movements. Configure the accounting year, document templates and grounds. Add movement, change, delete, update, print checklists and relevant books. Comparing handwriting, computerized monitoring of these books. Application in modern software used by the entities.

Tutor:

Ref:

1. Accounting Applications I & II by Georgariou & L. Lebesis. (In Greek)
2. Computerized Accounting of Revanoglou And M. (In Greek)
3. Computerized Accounting (Galanis Vasilios). (In Greek)

D004-Financial Statement Analysis (2L,2P)

Methods of financial statement analysis, including industry and competitive analysis, financial ratio analysis, cash flow analysis, including the examination of free cash flows. It also examines basic valuation principles of business organizations in Greece. A part of the course is based on case study analysis, using digital data bases with financial data of Greek firms.

Tutor : Gestimani Elefteriadou

Ref:

1. N. Niarchos: "Financial Analysis Financial Statements, Stamoulis Publications, Athens 1997. (In Greek)
2. Kantzos K.: "Analysis of Financial Statements, Publications Interbooks, Athens, 2005. (In Greek)
3. A. Kontakos - A. Papaspyrou: "Analysis of Financial Statements" Ellin Publications, Athens 1993. (In Greek)
4. D. Papadopoulos, "Analysis of Financial Statements of the company," Publisher Thessaloniki Kyriakides Brothers 1983. (In Greek).

D005-Cost Accounting I (3L,2P)

Introduction to the environment of cost accounting, basic principles of cost. How cost behaves and is measured according to business activities. Cost of final and semi-final products. Product wasting in production process (Process Costing - spoiled Units).

Tutor: Domna Sotiriadou

Ref:

1. Sakelis Emmanuel 'team 9th GAS monthly and annual basis "Ekd.Vrykous Athens 1997. (In Greek)
2. Varvakis Konstantinos "The Analytical accounts of exploitation and volume A GAS system (for compatibility)" Ed. Stamoulis Athens 1992. (In Greek)
3. Varvakis Konstantinos "The Analytical accounts of the holding and GAS Volume II (system independence)" Ed. Stamoulis / Papazisi Athens 1997. (In Greek)
4. Ignatiadis Aristide, "Cost Accounting" Ed. Kyriakidis, Thessaloniki 1978. (In Greek)
5. John Pangeios joint venture, "Theory of cost issue I Ed. Athens-Piraeus Stamoulis 1993. (In Greek)
6. Dimitri Papadimitriou 'Calculus Industry "Ed. Papazisi Athens 1968. (In Greek)
7. Kardakaris Konstantinos "Analytical Accounts of Exploitation" Ed. Greek Athens 1993. (In Greek)
8. George Myrianthopoulos "Analytical Accounts of Farm Industrial Calculus" Ed. Greek Athens 2004. (In Greek)
9. Sarsentis Basil "Lessons Cost of Industrial Production" Ed. Brothers Bag Thessaloniki 1973. (In Greek)
10. John Venier "Cost Accounting" Ed. Pella Ioannidou Athens 2003. (In Greek)
11. Tsaklakanos Angel Theory and Cost Accounting ", Ed. Kyriakidis, Thessaloniki 1994. (In Greek)

D006-Labour Law and Social Security (2L,2AP)

The course includes elements of both the individual and the collective labour law, in particular the sources of labour law, the various relationships and criteria for distinguishing between them, the meaning and characteristics of employed persons, the details of a contract, the rights and obligations of employers and employees in an employment relationship, remuneration, working hours, flexible working patterns and reasons for termination of an employment relationship. Also, the course reports and analyzes the meaning and validity of collective agreements, the collective bargaining between employers and workers, the collective rights of workers against employers, and finally it analyses the health and safety issues in workplaces.

Tutor: Dr. Kalliopi Kalabouka:

Ref:

1. Kampantai, A.: Work issues for employees and employers, Kavala, 2005. (In Greek)
2. Koukiadis J.: Labour Law Compendium, ed Sakkoulas, Athens, 2006. (In Greek)
3. Duke, B.: Partial Employment, ed Sakkoulas, Athens, 2004. (In Greek)
4. Kazakos, A. The commercial law in practice, ed Sakkoulas, Athens, 1998. (In Greek)
5. Zerdeli, D.: Individual Labour Law, Ant. Sakkoulas, Athens, 2007. (In Greek)
6. Papadimitriou, K.: The temporary employment, Ant. Sakkoulas, Athens, 2007. (In Greek)

7. Shoot, S.: Law Associations, Ant. Sakkoulas, Athens, 2007. (In Greek)

E Semester

E001-Auditing (2L, 2AP)

The concepts and the contents of Auditing. The differentiation between the audit of the financial statements and agreed upon procedures examination. Internal Audit - External Audit. Methodology and Procedures to the External Audit. The Role of the Auditor. Professional Contact. Auditor's legal responsibility. The Charter Accountant Profession - General review. Audit working papers. Quality review of auditor's work. Evidence: Quality and Quantity. General review of book of accounts and preparation of the audit work programmes.

Tutor: Evaggelos Tsobanopoulos

Ref:

1. Karamanis K. Modern Auditing. OPA Publications. Athens 2008. (In Greek)
2. Alifantis G. Auditing. Pamisos Publications. Athens 2009. (In Greek).
3. Papas A: Audit, Ed. Finance. (In Greek)
4. Tsaklagkanos A: Audit, Ed. Kyriakides. (In Greek)

E002- Cost Accounting II (3L,2P)

The Standard Cost. The standardisation of quantities and prices. Direct Costing with Absorption Costing and the Contribution approach to Segment Reporting. Costing and allocation concepts and procedures. Accounting of Joint Products and By Products. Comparison of Standard/ real cost. Raw materials divergences. The Basics of Cost- Volume-Profit (CPV) Analysis.–Divergences of indirect Work – Divergences of GBE Plan. Accounting of standard cost (Partial Plan – Simple or Unified Plan).

Tutor: Domna Sotiriadou

Ref:

1. Ignatiadis Aristide 'Accounts of the prescribed cost ', Ed. Kyriakidis, Thessaloniki 1981. (In Greek)
2. John Pangeios joint venture "theory cost issue II, Ed. Stamoulis, Athens 1993. (In Greek)
3. John Pangeios joint venture "The standard cost", Ed. Piraeus Stamoulis 1984. (In Greek)
4. Dimitri Papadimitriou, "The Cost Model, Ed. Papazisi Athens 1968. (In Greek)
5. D. Koukoulis "Standard Costing / Analysis Study and divergence ', Ed. Kyriakidis, Thessaloniki 1970. (In Greek)
6. Sarsentis Basil "Calculus for Business Activity, Ed. Piraeus Stamoulis 1993. (In Greek)

7. Sarsentis Basil "Software Issues and Control Action to firms' Ed. Brothers Bag Thessaloniki - Athens 1973. (In Greek)
8. Dimitrios Grigoriadis "General principles of economic rationality, Ed. Brothers Bag Thessaloniki 1997. (In Greek)
9. Sotiriadou Domniki Notes / Cost Accounting II in theoretical and applied basis of Kavala 2001. (In Greek)

E003-Tax Accounting II (2L,2P)

Taxation of individuals. Taxation of personal companies, partnerships, etc. Taxation of Limited liability companies, S.A, cooperative.

Tutor: Tsochtouridou K.,Vasilios Parcharidis

Ref:

1. Stamatopoulos, D. - A. Karavokiris' income tax & Corporate 'R' edition, Athens 2007. (In Greek)
2. D. Antonopoulos - Katoudis H., "Income, Fourth Edition, Athens 2008. (In Greek)

E004-Computerized Accounting II (1L,3P)

The Accounting cycle. Analysis of posting procedures and company's accounting data maintenance with the use of an Electronic Computer under the circumstances of a real computerized environment. Students' practice on facing complex accounting facts, the completion of accounting procedures and financial-economic information processing that resulting from them.

Tutor: Dr.Athanasios Mandilas

Ref:

1. Computerized Accounting Theory and practice. Th.Karagiorgos-A.Petridis, German Publications, 2006. (In Greek)
2. Romney M. / Steinbart PJ: "Accounting Information Systems", 10th edition, Prentice Hall Publishing, 2007. (In Greek)
3. Bodnar / Hopwood.: "Accounting Information Systems, 10th edition, Prentice Hall Publishing, 2007. (In Greek)
4. Stephen KI: "Accounting Information Systems", University Studio Press, 1995. (In Greek)
5. Stephen K.: Computerized Business Management & Accounting ", Univercity Studio Press, 1998. (In Greek)

E005-Computerized Accounting III (1L,3P)

The Commercial Cycle of a Company. Invoicing. Inventory (Material) Management. Customers – Suppliers, payroll with the use of an accounting package widely used.

Tutor: Stefanos Mitakidis

Ref:

1. “Computerized Accounting and Business Management”, T.Anastasiadi Ch. Laopodis B., Ed. New Technologies. (In Greek)
2. “Computerized Business Management and Accounting”, Stephen K.

E006-International Accounting (2L,2P)

International Dimensions of Accounting. National Differences in Accounting Systems. International Business and Multinational accounting Systems in the Global Environment-International Patterns of Accounting Development. Comparative International Accounting Systems and Practices- International Segmental Reporting - Comparative International Analysis of Financial Statements - International Disclosure Trends and Financial Analysis. Implementation on main International Standards. Conceptual Framework. IAS 1. IAS 2. IAS 18. IAS 16. IAS 17.

Tutor: Dr.Athanasios Mandilas

Ref:

1. Vlachos, C. Loucas, L. “International Accounting Standards. Global Training”, Publications 2007. (In Greek)
2. Mandilas A. “Notes: International Accounting”, 2010. (In Greek)
3. “International Accounting and Multinational Enterprises”, Latest Edition. John Wiley & Sons, Inc.
4. Kothari, J. Barone E. “Financial Accountig: An International Approach”, Prentice Hall. 2006.
5. Epstein B.-Mirza A.A (2007). “IAS 2007 interpretation and application of IFRS”.
6. Walton P.- Aerts W. (2006). “Global financial Accounting and Reporting”, Thomson Learning.
7. Alexander D.- Britton A.-Jorissen A.(2007). “International Financial Reporting and analysis”, Thomson Learning.

F Semester

F001-Corporate Planning (3L, 2P)

Basic concepts, budgeting process, Sales budget, production budget, purchases budget, overhead budget. Cash budget, control, reports.

Tutor: Dr Michael Nikolaidis

Ref:

1. Aggelos Tsaglagkanos.: “Budgeting for Business decision making”, Thessaloniki 2005. (In Greek)

2. Alexander Hamilton Institute: "Methods of preparation of Business Plan for Companies. Contemporary Techniques and Applications", Kritirion Publications and Consulting, Athens 1996. (In Greek)
3. Alexander Hamilton Institute: "Business Plan, Kritirion Publications and Consulting", Athens 1998. (In Greek)
4. Specisoft: Financial Analysis. Manual

F002- European Union Policy and strategies of regional development

Introduction. Institutional framework and development policy of the European Union. EU Regional Policy. Regional programs of the Community Support Framework in Greece. Regional disparities in the EU and Greece. Boolean attributes of the Greek economy and its role in regional policy to address these problems. The need for regional policy. Goals and dilemmas of regional policy. Context of Regional Policy. The instruments of regional policy. Strategies and policies for regional development.

Tutor: V.Zoumboulidis

Ref.:

1. Mitoula, R.: Sustainable regional development in the European Union and the reconstruction of Greek urban environment. Publication Year: 2007. (In Greek)
2. G. Petrakos, Y. Psycharis: Regional development in Greece, Publisher: Review, 2004. (In Greek)
3. J. Spilanis, T. Iosifidis, A. Kizos: Growth Strategies in disadvantaged areas. Publisher: Gutenberg 2004. (In Greek)
4. Dimitris Lagos (Aegean University) "Theories of Regional Economic Development" (published "Critique", 2007). (In Greek)
5. McCann Ph., 2002, Urban and Regional Economics, published criticism, Athens. (In Greek)
6. Papadaskalopoulos A., Methods of Regional Analysis, Papazisis, Athens 2000. (In Greek)
7. Komninos, Nikos: Innovative Region. The regional technology program Macedonia. Publisher: Gutenberg 1998. (In Greek)

F003-Consolidated Financial Statements (2L,12P)

The need to prepare consolidated financial statements and the development of group accounting. Potential interrelationships between entities and criteria for consolidation. The Greek legislation. Subsidiary surplus or deficit at acquisition. Stock acquired at several dates. Minority interests. Goodwill. Inter-company receivables and payables. Transactions within the economic entity; unrealised inter-company profits. Consolidated profit and loss statement.

Tutor: Antonios Georgalas

Ref:

1. Alifantis G. “Consolidated Financial Statements”, Pamisos Publications. Athens, 2008. (In Greek)
2. Canzos C. “Consolidated Financial Statements”, Interbooks, Athens 1995. (In Greek)
3. Georgalas A. Notes. “Consolidated Financial Statements”. (In Greek)

F104a-Management Accounting (2L,2P)

The internal use of accounting information by management for planning, control and decision making. Cost concepts and behaviour, cost-volume-profit relationships, variable and absorption costing and their use for decision making. The Contribution Approach and Contribution Margin Ratio. Operating Leverage. Variable Costing as a tool for Management. Activity Based Costing. Budgeting, standard costing, pricing of products and services. Relevant costs for decision making.

Tutor: Dr. Christos Grose

Ref:

1. Garrison., R. Noreen., E., “Managerial Accounting”, Kleidarithmos Publications, 2006. (In Greek)
2. Dimopoulou-Dimaki, I., “Managerial Accounting–Costing–Budgeting–Decision Making”, Interbooks Publications, Athens 2006. (In Greek)

F104b -Business Information systems (2L, 2P)

Contents of the course

Information Systems in Global Business Today. Global E-Business: How Businesses Use Information Systems. Information Systems, Organizations, and Strategy. Ethical and Social Issues in Information Systems. Analyzing Business Processes for an Enterprise System. IT Infrastructure and Emerging Technologies. Foundations of Business Intelligence: Databases and Information Management. Telecommunications, the Internet and Wireless Technology. Securing Information Systems. Content Management System Joomla. Data mining and decision support system WEKA.

Aim of the course

The course will introduce students to management information systems. In the course the students will have:

- An understanding of the basic components of IT, how they work, and how they interrelate.
- An awareness of some of the effective ways IT can be applied to business problems and opportunities.

- Knowledge of the various types of systems used in organizations and how these can be used to further organizational objectives, particularly to obtain competitive, strategic advantage.
- An appreciation of the many organizational consequences resulting from the use of IT in a business.
- Explain the major business functions and processes and business strategy planning processes.
- Analyze how information systems (IS) can add value.
- Identify how IS strategies are aligned to organizational strategies.
- Evaluate national IT environment issues in respect of legal, ethical and social concerns.

Teaching Methods duration and Evaluation

In class presentations combined with laboratory (PCs) use. 50% course works/50% final tests.

Tutor: Dr. Stavros Valsamidis

References

1. Management Information Systems: Managing the Digital Firm, Jane Laudon and Kenneth Laudon, Prentice Hall, 10/E
2. Management Information Systems, Raymond McLeod and George Schell, 2006, Prentice Hall, 10th Edition
3. Essentials of Management Information Systems, Jane Laudon and Kenneth Laudon, Prentice Hall, 8th Edition, 2008.
4. Management Information Systems, James A. O'Brien and George Marakas, The McGraw-Hill, 2008, 8/e.
5. Laudon, K. and Laudon, J., "Essential of Management Information Systems: managing the digital firm", 6th ed. Prentice-Hall, New York 2005. Klidarithmos Publications. In Greek.
6. Demetriades A. Management Information Systems. Nees Technologies Publications. 1998. In Greek.
7. Barrie M. North, "Joomla! A User's Guide: Building a Successful Joomla! Powered Website", Prentice Hall; 1 edition (December 21, 2007).
8. Ian H. Witten, Eibe Frank, "Data Mining: Practical Machine Learning Tools and Techniques (Second Edition)", Morgan Kaufmann, June 2005, ISBN 0-12-088407-0
9. Teaching Notes in Greek.

G104c-Firms valuation (2L, 2P)

Methods of Valuation. Method of Net Assets. Reformation of tax-balance-sheet. Method of discounted cash-flows. Profit Scenarios and Value of firm. Method

of capitalised organic profits. Firms Value under stock-market valuation. Financial Indicators and firms valuation. Methodology of valuation and valuation profit.

Tutor: Dr. Anagnostis Kipouros

Ref:

1. Athianos S, Constandinoudis C. “Valuation and Assesment of investments and enterprises.” Iliadis Publications, 2004. (In Greek)

F104d-Tax Accounting III (VAT) (2L, 2P)

Generally about VAT. The regime of transactions and taxation on business transactions. Accounting discrimination of input-output. How does VAT account operates. Accounting facing of VAT upon output. Accounting facing of VAT on assets. Accounting of intercommunal sales. Accounting of intercommunal purchases. Sample of account 54.00.

Tutor: Artemis Evagelidou

Ref:

1. Bekiaris G. Antoniou S. “VAT and intrastat transactions. Transitional Status since 1.1.1993 Proti Ekpedeftiki”, Athens 1993. (In Greek)
2. Papadeas P. “KBS: with VAT treatment”, Papazisis Publications, Athens 1994. (In Greek)

G Semester

G001-Feasibility Studies (3L,2P)

Importance of planning and decision making. Types of investments. Stages of a feasibility study. Working out a feasibility study. Laws concerning investments.

Tutor: Dr.Michael Nikolaidis

Ref:

1. Nikolaidis M. “Feasibility studies”, Disigma Publications, Thessaloniki, 2010. (In Greek)
2. Magoulios G. “Feasibility Studies: National and European Financing Programmes”, Sfakianaki K., Thessaloniki, 2006. (In Greek).
3. Karvounis, S. “Feasibility studies”, Stamoulis A. Publications, Athens 1993. (In Greek).

G002-Graduates Seminar (4AP)

Instructions for scientific works elaboration and methodology. Presentation of case studies and projects.

Tutor: Dr.Anastasios Karasavvoglou

Ref:

1. Zafiropoulos K: “How to develop a scientific work: Scientific research and writing”, Kritiki Publications, Athens 2005. (In Greek).
2. Demetriadis E. “Statistical Application with the use of SPSS”, Εκδόσεις . Kritiki Publications, Athens 2002. (In Greek).

F103a-Accounting for Governmental and non profit organisations (2L, 2P)

The course critically examines the structure of the Greek Accounting Plan (special-partial) for the above organizations.

Tutor: Vrachionis Nerantzis

Ref:

1. Karanastasis G. “Practical Application of double entry Accounting system for Municipalities”, Karanastasis Publications, Athens 2009. (In Greek).
2. Karagilanis S. “The economic management of NPDD”, Karanastasis Publications, Athens 2006. (In Greek).

G103b-Corporate Governance – Internal Audit (2L, 2P)

Introduction to Corporate Governance. Contemporary management of organisations. Law 3016/2002 and its significance in Corporate Governance. The role of General Assembly and Board of Directors. Committees of the Board of Directors. Corporate Social Responsibility. Internal Audit based on Law 3016/2002. Evaluation of Internal Audit system. Internal and external audit. Types of Internal audit certificates. Internal audit in commercial companies and the financial sector.

Tutor: Dr. Christos Grose

Ref:

1. Kazantzis, C., “Auditing and Internal Audit”, Business Plus Publications, Athens 2006. (In Greek)
2. Karamanis, C., “Modern Auditing.” OPA Publications, Athens 2008. (In Greek)
3. Alifantis, G., “Auditing”, Pamisos Publications, Athens 2010. (In Greek)
4. Xanthakis, M., Spanos, L., Tsipouri, L., “Corporate Governance, Significance and Methods of Evaluation”, Papazisis Publications, Athens 2003. (In Greek)

G103c – Entrepreneurship (2L, 2AP)

Main theories and concepts of the entrepreneur and entrepreneurship, social and environmental factors that influence the extent of entrepreneurship, small firms in European economies, innovation and intellectual property rights, alternative sources of finance for entrepreneurs, small and medium-sized enterprises, account for the importance of bank finance, the marketing plan, business benefits of ICT and Internet use, entrepreneurial e-business strategies, business plan

Tutor: Dr. Michael Nikolaidis

Ref.

1. David Deakins, Mark Freel, “Entrepreneurship and Small Firms”, Kritiki Publications, 2009 (translated (In Greek), available in other languages)
2. Peter F. Drucker, “Innovation and Entrepreneurship Practice and Principles”, HarperCollins Publishers, 1993.

G103d-STOCK EXCHANGE AND STOCK MARKET ANALYSIS (2L, 2AP)

The history and structure of Stock Exchange. The Administration and law procedures of Stock Exchange. Types of Markets .Prerequisite for Listing of stocks. Underwriting and Underwriters. Analysis of types of Stocks and bonds. Types of orders in Stock Exchange. Stock Exchange and Indexes .National and International Indexes. Risk Analysis. Portfolio theory. Firm evaluation. Prediction methods .Theory and practice of Fundamental and Technical Analysis.

Tutor: Dr.Anagnostis Kipouros

Ref:

1. Boulgari-papafeorgiou E, "Stock Exchange and derivatives". (In Greek)
2. Kiohos,P., Papanikolaou N, "Stock Exchange". (In Greek)
3. Kholevas I., "What we may know about the Stock Exchange." (In Greek)
4. A.S.E., "Guidelines for Stock Exchange". (In Greek)
5. Paparidtides D., "Stock Exchange and thresh older investor". (In Greek)

APPENDIX I

1st Semester						
	Subjects	C	ECTS	L	AP	P
A001	Micro-economics	CS	5	2	2	0
A002	Business Organisation & Administration	CS	5	3	2	0
A003	Financial Accounting I	CS	7	3	0	2
A004	Mathematics for economists	CS	5	2	2	0
A005	Elements of Civil & Commercial Law	CS	5	3	2	0
A006	Informatics I	CS	5	2	0	2
Total ECTS Units			32			

2nd Semester						
	Subjects	C	ECTS	L	AP	P
B001	Macroeconomics	CS	6	3	1	0
B002	Financial Accounting II	CS	7	3	0	2
B003	Uniform Accounting plan	CS	5	2	0	2
B004	Informatics II	CS	5	2	0	2
B005	Quantative methods of finance	CS	5	2	2	0
B006	Methodology of Scientific Research	CS	5	2	2	0
Total ECTS Units			33			

3rd Semester						
	Subjects	C	ECTS	L	AP	P
C001	Business Economics	CS	5	2	2	0
C002	International Economic Relations	CS	6	3	1	0
C003	Taxation Accounting I	CS	5	2	2	0
C004	Accounting for Business Organisations	CS	5	2	2	0
C005	Business Statistics	CS	7	2	2	2
C006	Marketing	CS	5	2	2	0
Total ECTS Units			33			

4th Semester						
	Subjects	C	ECTS	L	AP	P
D001	Money, Banking and Finance	CS	5	2	2	0
D002	Foreign Language II (business terminology)	CS	5	2	2	0
D003	Computerized Accounting I	CS	5	1	0	3
D004	Financial Statement Analysis	CS	5	2	0	2
D005	Cost Accounting I	CS	7	3	0	2
D006	Labor Law and Social Security	CS	5	2	2	0
Total ECTS Units			32			

5th Semester						
	Subjects	C	ECTS	L	AP	P
E001	Auditing	CS	5	2	2	0
E002	Cost Accounting II	CS	7	3	0	2
E003	Taxation Accounting II	CS	5	2	2	0
E004	Computerized Accounting II	CS	5	1	0	3
E005	Computerized Accounting III	CS	5	1	0	3
E006	International Accounting	CS	5	2		2
Total ECTS Units			32			

6th Semester						
	Subjects	C	ECTS	L	AP	P
F001	Corporate Planning	CS	7	3	0	2
F002	European Union Policy and strategies of regional development	CS	5	2	2	0
F004	Consolidated Financial Statements	CS	5	2	0	2
Selective compulsory two of the following four						
F105a	Management Accounting	COS	5	2	0	2
F105b	Management Information Systems	COS	5	2	0	2
F106c	Business Valuation	COS	5	2	2	0
F106d	Tax Accounting III	COS	5	2	0	2
Total ECTS Units			27			

7th Semester						
	Subjects	C	ECTS	L	AP	P
G001	Feasibility Studies	CS	7	3	0	2
G002	Graduates seminar	CS	5	0	4	0
Selective compulsory two of the following four						
G103a	Accounting for governmental and non profit organisations	COS	5	2	0	2
G103b	Entrepreneurship	COS	5	2	2	0
G104a	Corporate Governance-Internal Audit	COS	5	2	2	0
G104b	Stock Market Analysis	COS	5	2	2	0
Total ECTS Units			22			

8th Semester				
Final Year Project			20	
Practical Training	26 weeks	PSI	10	

Legend			
L :	Lecture Hours per week	CS:	Compulsory Subject
AP:	Action Practice	COS :	Compulsory Option Subject
P :	Practical / Workshop hours per week	OS :	Optional Subject
Prerequisites: see table below			

Grades		
Greek	Definition	ECTS
10 to 8.5	Excellent	A
8.4 to 7	Very Good	B
6.9 to 6	Good	C
5.9 to 5.1	Fairly Good	D
5	Pass	E
4.9 to 4	Insufficient	FX
3.9 to 0	Bad	F