



ΔΙΕΘΝΕΣ  
ΠΑΝΕΠΙΣΤΗΜΙΟ  
ΤΗΣ ΕΛΛΑΔΟΣ

SCHOOL OF ECONOMICS AND BUSINESS

ADMINISTRATION

**DEPARTMENT of ECONOMIC SCIENCES**



# STUDY GUIDE

**DEPARTMENT OF ECONOMIC SCIENCES**

**SERRES 2023**



**EDITING GROUP**

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I.H.U. 2023

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## **FOREWORD Welcome Note from the President of the Department of Economic Sciences**

Dear students,

I welcome you in the academic community of the Department of Economics of the School of Economics and Management of the International University of Greece, of which you are the new members.

In this Study Guide you will find useful information about the City and Regional Unit of Serres, the Serres University Campus, the Department of Economics and the Study Program.

As you will find out, in the Department of Economic Sciences a systematic and conscious effort is made to upgrade the content of the studies, the teaching staff and the building and technological infrastructure.

This upgrade and continuous improvement is the obligation of all members of the academic community, therefore, yours as well.

The Administration of the Department, the Professors, the Administrative, the Laboratory Teaching Staff and the Special Technical Staff, as well as your fellow Students from earlier years, are at your disposal to help you deal with any problems at the initial stage of your studies and until you complete your studies.

We look forward with confidence in your capabilities and are sure that you will meet your goal to successfully complete your studies and become Graduates of the Department of Economic Sciences.

In this effort, we will all be close to you and supportive of your work.

I wish you a pleasant stay in Serres, progress in your studies, a rich, creative academic life full of good and beautiful experiences.

***The President of the Department***

***Georgios N. Magoulios  
Professor***



## 1. THE INTERNATIONAL HELLENIC UNIVERSITY

### 1.1 General Information

The International Hellenic University (I.H.U.) based in Thessaloniki, was founded by article 1 of Law 3391/2005 (A' 240) and is organized and operates as a Higher Educational Institution (HEI) in the university sector, in accordance with paragraph 1 and indent a' of paragraph 2, article 1, Law 4485/2017 (A'114).

With Law 4610/2019 (Government Gazette 70/A'/7-5-2019) seven (7) Schools were established therein with corresponding Departments in each of them.

Besides, there is a University Center for International Studies in IHU, based in Thessaloniki , which operates as an academic unit of the institution.

The following Departments are established at the University Center for International Studies:

- a) Humanities, Social and Economic Sciences, which is part of the School of Humanities, Social and Economic Sciences.
- b) Science and Technology, which is part of the School of Science and Technology

The above Departments are located in different cities of Northern Greece. Most of them are mainly concentrated in four campuses: Themi (where the University headquarters is also located), Sindos, Serres and Kavala.

### 1.2 Academic and Organizational Structure

According to the current legislation, each University is subdivided into Schools, which cover a set of related scientific disciplines, so that the necessary coordination for the quality of the education provided can be ensured. A School is subdivided into individual Departments which also constitute the basic academic units. The units in question cover the subject of a specific scientific field and award the corresponding degree/diploma. The Schools of the International Hellenic University - with their Departments - are as follows:

SCHOOLS	DEPARTMENTS
<b>SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION (Thessaloniki)</b>	<ul style="list-style-type: none"><li>• Department of Business Administration (Serres)</li><li>• Department of Economic Sciences (Serres)</li><li>• Department of Supply Chain Management (Katerini)</li><li>• Department of Accounting and Finance (Kavala)</li><li>• Department of Business Administration, Marketing and Tourism (Thessaloniki)</li><li>• Department of Accounting and Information Systems (Thessaloniki)</li><li>• Department of Management Science and Technology (Kavala)</li></ul>
<b>SCHOOL OF SOCIAL SCIENCES</b>	<ul style="list-style-type: none"><li>• Department of Library, Archive and Information Science</li></ul>



<b>(Thessaloniki)</b>	(Thessaloniki) <ul style="list-style-type: none"> <li>• Department of Early Childhood Education and Care (Thessaloniki)</li> </ul>
<b>SCHOOL OF HEALTH SCIENCES (Thessaloniki)</b>	<ul style="list-style-type: none"> <li>• Department of Biomedical Sciences (Thessaloniki)</li> <li>• Department of Nutritional Sciences and Dietetics (Thessaloniki)</li> <li>• Department of Midwifery Science (Thessaloniki)</li> <li>• Department of Physiotherapy (Thessaloniki)</li> <li>• Department of Nursing (Thessaloniki)</li> <li>• Department of Nursing (Didymoteicho Branch)</li> </ul>
<b>SCHOOL OF ENGINEERING (Serres)</b>	<ul style="list-style-type: none"> <li>• Department of Industrial Engineering and Management (Thessaloniki)</li> <li>• Department of Environmental Engineering (Thessaloniki)</li> <li>• Department of Information Technology and Electronic Engineering (Thessaloniki)</li> <li>• Department of Computer, Informatics and Telecommunications Engineering (Serres)</li> <li>• Department of Surveying and Geoinformatics Engineering (Serres)</li> <li>• Department of Mechanical Engineering (Serres)</li> <li>• Department of Civil Engineering (Serres)</li> </ul>
<b>SCHOOL OF DESIGN SCIENCES (Serres)</b>	<ul style="list-style-type: none"> <li>• Department of Creative Design and Clothing (Kilkis)</li> <li>• Department of Interior Architecture (Serres)</li> </ul>
<b>SCHOOL OF SCIENCES (Kavala)</b>	<ul style="list-style-type: none"> <li>• Department of Computer Science (Kavala)</li> <li>• Department of Physics (Kavala)</li> <li>• Department of Chemistry (Kavala)</li> </ul>
<b>SCHOOL OF GEOSCIENCES (Drama)</b>	<ul style="list-style-type: none"> <li>• Department of Agricultural Biotechnology and Oenology (Drama)</li> <li>• Department of Agriculture (Thessaloniki)</li> <li>• Department of Forestry &amp; Natural Environment (Drama)</li> <li>• Department of Food Science and Technology (Thessaloniki)</li> </ul>
<b>SCHOOL OF HUMANITIES SOCIAL SCIENCES AND ECONOMIC STUDIES (Thessaloniki)</b>	<ul style="list-style-type: none"> <li>• Department of Humanities Social Sciences and Economic Studies (Thessaloniki)</li> </ul>
<b>SCHOOL OF SCIENCE AND TECHNOLOGY (Thessaloniki)</b>	<ul style="list-style-type: none"> <li>• Department of Science and Technology (Thessaloniki)</li> </ul>

The administrative bodies of each School are the Deanery and the Dean.

The Deanery of each School consists of:

- the Dean of the School,
- the Presidents of the Departments, and
- representatives of Special Technical Laboratory Staff (E.TE.P.), Special Teaching Laboratory Staff (E.D.I.P.), and students.

The Department is managed by:

- the Department's Assembly
- the Management Board, and
- the President of the Department

The Assembly of the Department is made up of the Educational Staff members of the Department ,the technical staff representatives, undergraduate and postgraduate students.

The Assembly and the President of the Department consist the Bodies of the Departments' (established) directions (Sectors) - where they exist. The Assembly is made up of the Educational Staff members of each course and of student representatives.

### 1.3 The Campus of Serres

The University campus of Serres is the base of the following Schools and Departments:

The Departments of Economics, Organization and Business Administration of the School of Economics and Business Administration.

The School of Engineering and the Departments of Mechanical Engineering. Topography and Geoinformatics Engineering, Civil Engineering. Informatics - Computers and Telecommunications Engineering.

The School of Design Sciences and the Department of Interior Architecture.

The University of Serres is based in an independent campus of 250 acres southeast of the city of Serres in modern building facilities and a beautiful surrounding area.

The buildings in detail are as follows:

- Two buildings with a total number of 40 classrooms and 6 auditoriums.
- Four buildings, which house the laboratories, two auditoriums and Professor's offices.
- Building of classrooms - departmental laboratories.
- The Administration building, where the school secretaries and other services are housed.
- The Library building.
- A Multipurpose building, housing the computer center, the lifelong learning institute and the Education and Research Committee.
- A Gym equipped with equipment for student sports.
- A Conference center with 2 auditoriums and a meeting room for conferences, artistic and cultural events.
- The Student restaurant - student club.
- A Canteen.

The **Library** is housed in a three-story building, with a total area of 2,500 m<sup>2</sup>.

The departments' secretariats are located on the ground floor of the Administration building and provide information to all students on working days from 11.00 to 13.00. Anyone can go there for matters of registration, transfer, ranking, supply of student ID cards and meal vouchers, updates, grades, supply of certificates and in general for anything related to studies.



## 2. THE CITY of SERRES

### 2.1 Geographical and Demographic Information

The Prefecture of Serres is one of the 7 Prefectures of the Region of Central Macedonia. It occupies its eastern part and extends from the Gulf of Strymon (South) to the Greek-Bulgarian border (North). To the East, it borders the prefectures of Drama and Kavala and to the West with the prefectures of Thessaloniki and Kilkis. The total area of the prefecture amounts to 3,790 square kilometers, i.e. approximately 4% of the territory of Greece. Of this area, 41% is agricultural land, which determines the main occupation of the prefecture's residents. 48% of the total area is classified as lowland-semimontane and is enclosed by the Kerkini - Vertiskou - Kerdyllia mountain ranges from the west and Orvilos - Menoikio from the east.

Administratively, the prefecture of Serres is divided into seven municipalities, Serres, Sintikis, Visaltias, Nea Zichni, Heraklia, Amphipolis and Emmanuel Pappas.

The population of the Pref. of Serres (2021) constitutes 1.45% of the country's population and 8.34% of the Region of C. Macedonia. The population of the regional unit of Serres, in 2021, amounts to 151,124 inhabitants, of which 73,433 (48.6%) are men and 77,691 (51.4%) are women. In 2011, they amounted to 176,050 inhabitants, marking a decrease of 14.15%. The city of Serres ranks 10th among the 25 largest cities in Greece.

As far as education infrastructure is concerned, in the Pref. of Serres there are 33 lower high-schools (Gymnasiums), 22 High Schools (Lyceums), the Serres Campus of IHU, 1 additional university department (TEFAA). In particular, the Municipality of Serres has the following infrastructures in primary and secondary education: 58 kindergartens, 36 primary schools, 10 high schools, 8 Lyceums, 4 Public Vocational Institutes, 1 Private Vocational Inst., 1 First Level Special Education Vocational Institute, 1 Music School, 1 Vocational Apprenticeship School, 1 Second Chance School and 1 Special Vocational Education and Training Workshop.

The GDP of the Pref. of Serres was decreased from 2,071 million euros in 2008 to 1,623 million euros in 2020 (decrease -21.63%), while the corresponding decrease at the national level was -31.64% and the one of the region of C. Macedonia was 32, 27%. The share of Serres Pref. in the total GDP of the country increased from 0.85% to 0.98% and in the regional GDP from 6.22% to 7.19%, respectively. There is a decrease in the GDP per capita of the Serres Pref. in 2020 compared to 2008, from 11,421 euros to 9,801 euros, (-14.18%), while the corresponding decrease at the national level is 29.37% and at the regional level 30.63 %. The GDP per capita of Serres in 2020 is 63.53% and 81.05% of the national and regional, respectively (Greek Stat. Authority).

The Regional Unit of Serres presents a special historical and archaeological interest, which is combined with remarkable natural wealth. A brilliant example is the enchanting wetland

of Lake Kerkini. The area provides food, shelter and protection to many species of the animal and plant kingdom.

Visitors can also enjoy themselves in the modern ski resort of Lailia (20 km north of the city). The suburb of Agios Ioannis gathers a large number of visitors all year round, as does the rare beauty of the Alistratis cave. The visitor can still admire the landscape of the valley of Aghii Anargyri and enjoy the cool climate in Ano Poroia. The pine-covered area of Koulas offers a wonderful panoramic view of the city.

## 2.2 Historical data

The city of Serres appears for the first time in history at the beginning of the 5th century BC. Herodotus mentions it under the name "Siris" and the designation "Paioniki", while he calls the inhabitants Siropaiones. The oldest epigraphic monument, which preserves the writing "Sirraion polis", dates from the Roman era and is located in the Archaeological Museum of Serres. The city was a station in the movements of various tribes to the Greek peninsula. In Roman times, the Egnatia road crossed Amphipolis, which was designated as the capital of the first Macedonian province. A significant number of Macedonian tombs of great archaeological value have been discovered in the area.

From the 8th century, the role of Serres in Greek history becomes a leading one and the city is considered the most important between Nestos and Strym rivers. Byzantine writers call it, among other, "great and wonderful city", "excellent" and "metropolis". In the Byzantine years and while the area belongs to the province of Illyricum, painting flourished. A great center of painting was the famous monastery of Prodromos Serres, founded in 1276, where the visitor encounters frescoes from the 14th century, among the most interesting in the country.

The area was occupied by the Turks in 1383 and was liberated 530 years later. During the last centuries of the Turkish rule, the city developed into a unique center of export and transit trade. Cereals, textiles and especially cotton, flooded the market, while caravans from all over Europe started and ended from the city. At the same time, education developed and science was intensively cultivated. The educational effort was systematized with the establishment of the Macedonian Association in 1870 and the first Didaskalium in 1872 throughout European Turkey and Greece.

The city has an excellent road network, while the public transport system facilitates access to all points in the surrounding area. The city's shopping center brings together a large number of local products. There are also many shops, restaurants, banks, hotels, cinemas and sports centers. The Spiritual and Cultural Center of the Municipality of Serres organizes events that include concerts, theatrical performances, sports competitions and art exhibitions.

## 2.3 Useful links of transportation

### Access by road:

From Athens to Serres (587 km.) there are 3 KTEL bus routes every day. The duration of the route is approximately 8 hours.

From Thessaloniki (85 km.) there are daily routes every half hour with KTEL buses. The duration of the route is approximately 1 hour and a quarter.

Information: Athens, KTEL, tel: (210) 5120212, Thessaloniki, KTEL, tel.: (2310) 526582.

The following daily itineraries run from and to Serres:

- Serres - Athens: 09:15, 14:15, 20:15 (Sundays-Holidays: 10:30, 12:45, 16:30, 18:45)
- Serres - Thessaloniki: From 05:30 to 20:45 every half hour
- Serres - Kavala: 06:45, 10:15, 14:30, 18:30
- Serres - Drama: 06:45, 09:15, 11:00, 15:00, 16:30, 20:15

Information: KTEL Serron, tel. (23210) 22727, 24063.

### By rail:

There are daily routes from Athens to Serres as well as from Thessaloniki. Information: OSE, Athens, tel. (210) 5240646, Thessaloniki, tel. (2310) 515517.

Serres is connected by rail to Kilkis, Drama, Xanthi, Komotini and Alexandroupoli.

Information: OSE, Serres, tel. (23210) 59700, 59112, 59844, 59776.

Urban transport: itineraries of line No. 10 (University of Serres - KTEL) from Monday to Friday:

To Serres Campus from 8:30 and every hour until 19:30.

From Serres Campus, from 8:50 a.m. and every hour until 7:50 p.m.

### 3. THE DEPARTMENT OF ECONOMIC SCIENCES

The Department of Economic Sciences , School of Economics and Business Administration of the International University of Greece was established in May 2019 by Law 4610 (Government Gazette 90/A'/07-05-2019) "Synergies of Universities and T.E .I., access to higher education, experimental schools, General Archives of the State and other provisions". It absorbed the Department of Accounting and Finance of the TEI of Central Macedonia.

According to par. 5 of article 11 of Law 4610/2019, undergraduate students who have been successfully examined in the mandatory and elective courses of the first study cycle of the TEI Department required for obtaining a degree of their admission without having exceeded the duration of the semesters required to receive the degree, according to the indicative curriculum with an additional four (4) semesters, have the option, by application, which they submit to the secretariat of the Department, instead of taking an oath and receiving a T.E.I. degree, attend additional courses from the curriculum of the respective University Department and receive a degree in university education. Students who will not submit an application, continue and complete the study program of the Department of Accounting and Finance of T.E.I. and receive the corresponding degree from the TEI Department. Based on the aforementioned, the Assembly of the Department of Economic Sciences under decision number 8/24-03-2023 determined the courses that correspond and are recognized with the grade achieved by the Student in the Department of Accounting and Finance and with Credits of the Economic Sciences Program, as well as courses that are not matched and not recognized.

The aim of the Department of Economic Sciences is the contribution to the promotion of Economic Sciences and the training of high-level economists. The main objective of the Department is to develop the critical thinking of its students, to prepare them for the correct analysis of complex socio-economic data, as well as the possibility of developing and implementing appropriate economic policy measures. This fact requires the existence of a curriculum, teaching staff and infrastructure suitable for quality education and research in constant harmony with international status. The pursuit and approach of these objectives is done through the development of research at master's (second cycle) and doctoral level (third cycle), as well as through the organization of the knowledge provided, as required by both modern science and the present and future needs of the economy and society.

The Department of Economic Sciences is organized in the following Directions:

- Direction of Economic Theory and Policy.
- Direction of Finance and Accounting.
- Direction of Econometric - Statistical Analysis and Digital Economy.



**Figure 1. View of the Department's building, where Auditoriums, Clasrooms and Laboratories are located**



## 4. THE UNDERGRADUATE STUDY PROGRAM

### 4.1 The aims of the Undergraduate Study Program

The aim of the Undergraduate Study Program of the Department of Economic Sciences is to form a study framework, which on the one hand harmonizes with the modern directions of Economics and on the other hand satisfies the needs of the labor market and wider Greek society. According to the National Qualifications Framework, studies in the Department of Economics lead to the acquisition of a Bachelor's Degree in Economics, Level 6. The Department of Economic Sciences places special emphasis on high and comprehensive education, in accordance with the requirements of science and technology, as well as international scientific practice, in combination with the corresponding economic professional fields.

The main Study Program areas include, among others:

Subjects of Economic Theory and Policy, Business Economics, Finance, Accounting, Econometrics, Statistical Analysis and Information Technology

### 4.2 Awarded title and level of qualification

Studies in the Department of Economics lead to the acquisition of a Bachelor's Degree in Economics, Level 6.

Holders of qualifications of this type have access to study programs at the same level or at level 7 (postgraduate) or 8 (doctoral). Holders of qualifications belonging to this type can be employed either as self-employed or in positions of responsibility in companies and organizations in the private or public sector.

The Department's Study Program ensures its graduates the following Learning Outcomes:

Upon completion of the study program, students will have acquired the following knowledge, skills and abilities, which are specialized by subject in the course outlines.

#### **Knowledge**

- They have a coherent and integrated body of knowledge in economics and understand the concepts, methods and practices of a theoretical scientific, technological field of knowledge that includes elements from the corresponding professional fields of the economic profession, in order to deepen, broaden and augment previous their knowledge.
- They have an understanding of the evolutionary dynamics of the scientific knowledge field of economic sciences and their applications.
- They have a detailed and advanced knowledge of the subject of economics, including a critical understanding of the theories, basic concepts, principles and methodologies of the scientific or applied field of knowledge.

#### **Skills**

- They analyze and adapt their acquired knowledge in order to apply it to various topics in the scientific field of economic science or the professional field of the economic profession, as well as to acquire new knowledge.

- They correctly apply the appropriate tools and the appropriate analysis techniques in the investigation of the main issues of the scientific field of economics.
- They solve complex or new problems of the scientific field of economic sciences, by developing integrated as well as creative or innovative solutions and approaches, while at the same time supporting their solutions and opinions in a methodical and scientific way.
- They develop ideas, mainly in the context of their cognitive and professional field, based on scientific documentation and form valid judgments, which take into account the relevant social, economic, cultural and ethical dimensions of the issue.
- They communicate with specialized and non-specialized groups and the public to convey information, ideas, problems, and solutions to specific topics in economics orally, in writing, and by other means

### **Abilities**

- They plan, manage and implement supervised research projects within the scientific field of economics, both individually and collectively.
- They transfer the knowledge and skills acquired in a professional or business context and apply them autonomously and in a manner that shows professionalism and social responsibility, so as to plan and manage complex technical or professional activities or tasks.
- They make decisions, evaluate them and take responsibility in complex professional and business contexts, which change and evolve.
- They are able to assume, within defined frameworks, the responsibility of developing the knowledge, skills and abilities of individuals and groups

## **4.3 Career Prospects for Graduates**

Graduates of the Department of Economic Sciences acquire qualifications for the Economic Profession. The Presidential Decree 475/91 "on the economic profession and its practice license" describes the activities of the economic profession, which in particular are:

Analysis, processing and interpretation of economic phenomena, quantities, the drafting and submission of relevant studies and reports to companies, organizations and economic activity bodies in general.

Providing advice on financial, operational, development, savings, financial, tax and commercial issues to economic and operational entities in the private, public sector and public administration.

Provision of organization services, management of the economic activities of businesses, as well as entities of economic activity in the public sector.

Provision of organization, management, supervision of accounting services, planning, preparation and signing of financial statements.

Provision of tax services, organization, operation and management of offices and businesses for the provision of the above services.

Design of statistical and econometric methods and research, processing, analysis, interpretation and generally scientific and practical use of statistical data, related to the economy, economic figures, production factors, production and development process.

Control of the management, financial statements of books and data, companies, organizations, institutions and generally entities of economic and business activity or management of entities of the private or public sector according to the provisions of the current legislation and the drafting - issuing of the necessary and relevant report findings and certificates.

Teaching the theories, principles, methods and findings of economic science and thought and applied economics, in educational institutions, excluding Higher Educational Institutions

## 5. INFORMATION on the CURRICULUM of STUDIES

### 5.1 Duration of Studies

The first cycle of studies in the Department of Economic Sciences, School of Economics and Business Administration of the International Hellenic University requires attending an Undergraduate Study Program (USP), which includes courses corresponding to a minimum of 240 credits (ECTS). It typically lasts four (4) academic years and culminates in the award of a degree. In each academic year, the student chooses educational activities corresponding to 60 credits (ECTS) (Para. 2b Article 30 LAW 4009/2011)

The USP studies are conducted with the system of semester courses, which are divided into 8 semesters.

The maximum duration of study in a first-cycle study program consists of a minimum duration of eight (8) academic semesters for the award of the degree, increased by four (4) academic semesters. In a study program whose minimum time exceeds eight (8) academic semesters, the maximum duration of study is the minimum study time, increased by six (6) academic semesters. After the completion of the maximum period of study, the Board of Directors of the Department issues an act of deletion (article 76, par. 1, Law 4957/2022).

Students who have not exceeded the upper limit of study may, after applying to the Department Secretariat, interrupt their studies for a period of time that does not exceed two (2) years. The right to interrupt studies may be exercised once or partially for a period of at least one (1) academic semester, but the duration of the interruption may not cumulatively exceed two (2) years, in case it is partially provided. Student status is suspended during the interruption of studies and participation in any educational process is not allowed (article 76, par. 4, Law 4957/2022).

### 5.2 Admission and Registration

Students are those who are registered in the Department of Economic Sciences of the I.H.U. after passing the entrance exams to higher education, by transfer or by qualifying exams in accordance with the current regulations .

The registration of newly admitted students takes place at the Department's Secretariat within the time limits defined each time by the Ministerial Decisions.

The passing candidates of the Panhellenic examinations who completed their registration through the electronic application of the Ministry of Education and Culture must carry out the identity check at the Secretariats of their Departments, submitting the following supporting documents

1. Application for registration (printed from the website of the Ministry of Education),
2. Photocopy of identity card (ID),
3. One (1) photo (ID type),

For the remaining categories of new entrants, the required supporting documents are announced on a case-by-case basis

### 5.3 Academic Year Calendar

The academic year starts on September 1 every year and ends on August 31 of the following year. The educational work of every academic year is organized in two semesters, the winter semester and the spring semester, each of which comprises 13 weeks of teaching and one examination period (three weeks of exams). There are courses and workshops for which students are examined with progress tests and/or assignments; in this case, students do not take part in re-sit exams held in September.

For the Department of Economic Sciences, the total number of semesters required to complete a course, as specified in the curriculum, is 8 semesters.

Winter semester courses start in the last week of September and end in mid-January, followed by the first exam period of the winter semester.

Spring semester courses start in late-February and end at the end of May, followed by the first exam period of the spring semester.

Exact dates are determined by the Executive Committee. Every semester has two exam periods:

Winter semester courses are examined during the exam period January-February; re-sit exams are held in September.

Spring semester courses are examined during the exam period of June; re-sit exams are held in September.

Every semester, and before the beginning of each exam period, students have the right and obligation to evaluate their courses and instructors, aiming at the improvement of the quality of their studies.

More information is available at the website of the Quality Assurance Unit (MODIP-I.H.U.) and the website of their Faculty/School.

#### HOLIDAYS

Courses or exams are not held in the two months of summer holidays (July and August). Holidays also include:

Christmas Holidays: December 24 to January 7.

January 30: The Three Patron Saints of Education Day

Clean Monday

March 25. The Annunciation / National Anniversary of the 1821 Revolution against the Turkish Rule

Easter Holidays: from Holy Monday to Thomas Sunday

May 1st: Labor Day

Holy Spirit Day: Monday (after Pentecost).

October 28: National celebration

November 17: Students' uprising in the National Technical University of Athens against the junta in 1973

On the feast day of the Patron Saint of the city of Serres (29<sup>th</sup> of June)

#### 5.4 Specific Arrangements for Recognition of previous Studies

Recognition/Accrediation of courses to students who entered by Admission Exams for Graduates. Students who enroll in the Department of Economic Sciences, after transfer or qualifying exams, may recognize the courses in which they have been successfully examined and with the same grade as they have received in the Department of origin.

The interested Student submits a relevant application to the Department Secretariat, in which the proposed courses for recognition, the grade received in them, as well as their outline from the Department of origin are mentioned. For the recognition of a course, the Assembly of the Department decides, after the teacher has proposed the course, taking into account and comparing the course outline of the Department of origin with that of the Department of Economic Sciences. In the case of a positive recommendation, the course outlines of both (2) Departments should coincide for at least half of the teaching units.

In particular, for students coming from qualifying exams, the courses in which they were examined during the qualifying exams, with the corresponding grades they achieved, are mandatorily recognized.

#### 5.5 Course declaration - Renewal of registration

Based on the standard curriculum of each semester of the Department, the Student prepares his/hers individual study program, which includes the courses he wishes to attend. During the preparation of the individual study program of the semester, the Student is obliged to receive provision so that:

- a) Newly admitted Students register and attend the courses provided by the curriculum for the first semester.
- b) For all other Students, the total of the credit units of the courses of the standard and past semesters that they declare should not exceed forty-five (45) credit units.
- c) Especially students after the 8<sup>th</sup> semester, can register for all courses of the standard and past semesters.
- d) In case in which the Student has been successfully examined in all the courses of the past offered standard semesters, he/she has the possibility to register for courses of the immediately following, standard, offered semester provided that the credit units do not exceed forty five (45).
- e) In cases a, b and c of this paragraph, overlapping courses (courses taught on the same day and time) are not allowed when forming the individual study program of the Students.
- g) The Student cannot register for the laboratory part of a mixed course, without having already registered or succeeded in the theoretical part.

Under no circumstances can the Student become a Graduate earlier than the prescribed duration (eight semesters) of the Department's studies.

Upon registry of the courses, the registration of the students is also renewed.

#### **5.5.1 Statement of Preference for Placement in Laboratory Classes**

Laboratory registrations begin five (5) days before the start of the semester and be completed no later than the first three (3) days of the first week of the semester.

For conducting the laboratory exercises, the minimum number of Students per department is set at twenty (20) persons. In cases where equipment is not required, the maximum number of Students per department is set at sixty (60) persons.

Attending the laboratory classes is mandatory. In order to successfully attend a laboratory course or the laboratory part of a mixed course, the Student is required to have attended at least 80% of the hours during the semester and to have delivered all assignments assigned by the instructor.

#### **5.6 Academic ID- Student pass**

Since 09/24/2012, undergraduate, postgraduate and doctoral students of all Universities in the country can electronically apply for the issuance of their academic identity card

[Ηλεκτρονική Υπηρεσία Απόκτησης Ακαδημαϊκής Ταυτότητας - Informational Portal \(minedu.gov.gr\)](http://minedu.gov.gr)

Electronic Service for Acquiring Academic Identity - Information Portal (minedu.gov.gr).

#### **5.7 Teaching Aids and Resources**

The educational work is supported by the corresponding coursebooks, which are provided free of charge to the students, through the Electronic Integrated Book Management Service (Eudoxus). Students, after submitting the electronic declaration of courses each semester, also make the corresponding declaration of books on the web portal of the "EUDOXUS" system (<http://eudoxus.gr/>), with which they declare the coursebooks they wish to receive.

In order for a student to be able to declare the coursebooks, his/hers access codes (username - password) are required. These credentials are granted by the Department Secretariat and are also used for all other electronic services of the Institution. The student enters a central website of the Central Information System (CSIS) from where he is certified. He/she is informed about the approved textbooks of the Department's courses and chooses the ones he is entitled to (one textbook per course he has registered).

Professors of each course propose one or more books suitable for the study of the course and are approved by the Department Assembly. Upon registration, the student immediately receives an SMS and an e-mail a PIN code, with which he receives the books he has chosen either from the Serres Campus Library, or from another contracted bookstore that will be indicated to him, or from any another procedure qualified by the Ministry of Education and the Eudoxus service (e.g. through courier services), on working days and hours with the presentation of his identity.

## 5.8 Course of Study

The Study Program supports 57 courses of which 40 are compulsory core courses and 5 out of 17 are optional compulsory courses. These course are divides as follows:

General Background Courses: 14 (25%), Special Background Courses: 19 (33%) and Specialization Courses: 24 (42%). The courses include Theory and Exercises, while five (5) courses require Theory and Laboratory. The Exercises add up to 30% of the scheduled hours and can be a tutorial course, at the teacher's discretion, and if its necessity is assessed, depending on the degree of difficulty of the course on the part of the students.

An optional Internship lasting two (2) months is provided, instead of one (1) Mandatory Elective course of the 8th semester, which can be applied after the 6th semester.

To obtain the Degree, 45 courses and 240 ECTS are required.

**The educational process** of each course includes one or more of the following forms: Theoretical or classroom teaching, Exercises, Laboratory exercises, as well as individual or group assignments. In addition, seminars may be organized as part of the educational process. With all forms of teaching, specific learning outcomes are pursued, based on the qualifications recognized for Students of the first cycle of studies and knowledge, skills and abilities are cultivated based on the indicators of Level six (6) (first cycle of studies) of the European Qualifications Framework Lifelong Learning, as specified in the outline of each course.

The theoretical or classroom teaching of a course, presents a wide area of a scientific subject and the related scientific reflection, according to the approved outline of the course. Part of this theoretical teaching may also include exercises to consolidate theoretical knowledge, in the form of case studies or related problems.

Laboratory exercises are carried out under the supervision and guidance of the teaching staff, aiming in applying theoretical or technological methods, handling technical systems, promoting teamwork, writing technical reports, etc., so that the Students acquire the appropriate skills.

In the context of the educational process, individual or group work may be assigned on subjects proposed by the Professor or the Student, based on the outline of the course. In the event that the work grade participates in the Student's exam grade in the specific course, it cannot participate in a percentage of more than 40% of the final grade. In particular, for courses where the Workload is up to 100 hours, the work grade participates in the examination grade 20%, 100 to 120 hours 30% and 120 to 150 hours 40%, respectively, and as specifically specified in the outline of each course. It is the professor's responsibility to inform all Students, without exception, about the possibility of preparing assignments/projects, with a relevant posting on the Department's website.

**ECTS credits:** Each course of the Department's Curriculum is characterized by a number of credits.

The ECTS credits, which are allocated to each course, are a measure of the workload required to complete the objectives of an Academic Program by each student



**Grade Scale:** Grading is expressed as a numerical scale from zero to ten (0 - 10), and five (5) is the minimum passing mark.

For the successful completion of a laboratory course or the laboratory part of a combined course (theoretical and laboratory-based), the student is required to have attended at least 80% of the hours provided during the semester

The final grade of a mixed course results from the sum of the grades of the theoretical and laboratory part of the mixed course, with coefficients of 0.60 and 0.40.

In case of successful attendance of only one part of a mixed course (theoretical and laboratory), the grade of that part is secured and the course is repeated only for the other part

Attendance in a course is considered successful, as long as the grade in the theoretical and laboratory part of that course is at least "good", i.e. five (5).

## 5.9 Examinations

After the end of the courses of each teaching semester, the examination period follows, lasting up to three (3) weeks, during which the Students are examined in written exams, in all the teaching material of each course they have registered and provided by the detailed program. Only Students who have registered for the respective courses and which are mandatory for their successful examination may participate in term exams. Exams in the laboratory part of mixed courses take place in the intervening week from the end of the teaching weeks to the start of the exams. The laboratory part of the course, when there is no final examination, can be examined through laboratory and other exercises, by decision of the General Assembly of the Department, which is taken before the beginning of the semester. Students are entitled to be examined in the courses of both (2) semesters before the start of the winter semester, during the examination period that begins on the first Monday of September. Also, Students are entitled to be examined in the laboratory part of mixed courses of both semesters before the start of the winter semester or immediately after the examination period of the winter or spring semester, respectively. Timing of this examination is decided by the Assembly of the Department.

Special care is taken for the oral examination of Students with proven dyslexia before their admission to the Institution, which is certified by a document from a public hospital or other public health institution. The interested Student submits a relevant application together with the dyslexia certificate to the Department's Secretariat and the Department's Assembly decides on it. The students in question should inform the lecturers by e-mail about the choice of the oral examination in their course, three (3) days before the examination of the course. In case of not sending the relevant e-mail, the students will be examined in writing.

During the exams, Students are given special sheets sealed with the seal of the Department or printed questionnaires under the responsibility of the Room Supervisors. Also, students are given the exam topics in paper form. It is possible to examine the Students using books, notes,

exercises, etc., with the recommendation of the Professor and a relevant decision of the Department Assembly.

The inviolability and objectivity of the examinations are ensured by the responsibility of the Invigilators and the Supervisor. The allocation of Supervisors to the rooms is the responsibility of the Supervisor and the General Supervisor. At the beginning of the exam, the invigilators check the identity details of the examinees. The allocation of the examined Students to the rooms is done by the Professor, in collaboration with the Supervisor of the exams. The Invigilator, when student deliver their paper, marks the end of the answers by underlining the point where the Student's answers end, erasing the blanks and then signing.

The secretarial-technical support of the examination process (preparation of forms, attendance list of supervisors, invigilators, etc.) is carried out by the Department's ETEP members.

A student who is caught copying from books or notes or from a fellow student's writing, or colludes with another student(s), or obstructs the smooth conduct of the exams, will have his/her writing marked and initialed by the responsible Invigilator.

The lecturers are obliged to respond positively to a request from a Student who is interested in being informed about his writing and his grade and to cooperate with him, giving the necessary explanations and clarifications about the grade based on the Student's specific performance, as well as having available the solutions and answers of the exam questions.

Students, by application to the Dean's Office and after failing a course three (3) times, can request a review by a three-member committee of Professors of the same or related academic subject, which is set up by decision of the Dean and in which the person in charge of the examination does not participate in Teaching the course.

### 5.10 Bachelor's Diploma Thesis

In the Curriculum of the Department of Economic Sciences, there is no provision for the preparation of a Bachelor's or Diploma Thesis.

### 5.11 Work placement (internship)

The Curriculum provides for an optional Internship, lasting two (2) months, instead of one (1) Compulsory Elective course of the 8th semester. This can be applied after the 6th semester during the summer holidays of the 6th, 7th or 8th semester. During the Internship, Students practice in the subjects and activities of the unit or service, related to their specialty. A condition for starting the Internship on behalf of the Students is that they have accumulated one hundred and fifty (150) ECTS.

The purpose of the Internship is the consolidation and practical application of the knowledge of the previous semesters, providing the opportunity to develop initiatives, the opportunity to develop problem solving and management skills and complex technical or professional activities

in a team work environment and cultivating skills to solve complex and unpredictable problems in a specialized field of work, on behalf of the Students. The Students' Internship is carried out in private and public sectors of the economy.

The Internship program is formed in collaboration with the Internship Supervisor and the head of the unit or service, so that the Student's time is distributed in all the departments related to his/hers subject, with the aim of gaining experiences and skills, as much as possible, in the wider range of practical applications of knowledge.

The Internship Supervisor is appointed by decision of the Department's Assembly, with the responsibility of monitoring the Students' Internship and taking initiatives, if deemed necessary and in cooperation with the Students and the heads of the units, for the best possible operation and efficiency of the internship program.

### 5.12 Degree Grade - Declaration of Graduation

The degree grade is calculated to two (2) decimal places and results from the formula:

$$B = \frac{d_1b_1 + d_2b_2 + \dots + d_nb_n}{d_1 + d_2 + \dots + d_n}$$

where  $b_1, b_2, b_n$  are the grades of all courses attended by the Student and  $d_1, d_2, d_n$ , the corresponding ECTS units, according to the Department's curriculum.

The student is declared a Graduate of the Department of Economics of the School of Economics and Business Administration of the International Hellenic University, after all the required conditions have been completed, as defined in the Department's and the Institution's Regulations.

### 5.13 Graduate Certificate - Transcript of Records –Diploma Supplement

Graduates of the Department of Economic Sciences are granted the following degrees: a) Certificate of student status, b) Graduation certificate and c) Degree

A Diploma Supplement can also be issued.

### 5.14 Digital Skills Certificate

Courses related to the acquisition of digital skills are:

No	Course	Semester	ECTS	C/E
1	COMPUTER SCIENCE	1	5	C
2	INFORMATION SYSTEMS	3	5	C
3	DATA SCIENCE	4	5	E

4	E-COMMERCE AND E-BUSINESS	5	6	E
5	ECONOMIC AND SOCIAL NETWORK ANALYSIS	6	5	E
6	DATA BASES	7	6	E

## 6. STAFF OF THE DEPARTMENT

### 6.1 The Staff of the Department

The staff of the Department of Economic Sciences is divided into Teaching and Educational Staff (D.E.P.), Special Technical Scientific Staff (E.D.I.P.), Laboratory Teaching Staff (E.TE.P.) and Administrative Staff (A.S.) with corresponding responsibilities.

The Department of Economic Sciences is staffed with 10 (D.E.P.) School members, 4 (E.D.I.P.) members and 1 (E.TE.P.) members.

The members of the Teaching and Educational Staff belong to four academic ranks : Professors, Associate Professors, Assistant Professors and Lecturers, while their teaching work is supported by the members of Laboratory Teaching Staff and Special Technical Scientific Staff At the same time, the educational process of the Department is also supported by temporary educational staff, which consists of Scientific Associates, Laboratory Associates and Academic Scholars.

<b>TABLE of the EDUCATIONAL STAFF</b>			
<b>A/A</b>	<b>FULL NAME</b>	<b>TITLE</b>	<b>SUBJECT AREA/ SPECIALTY</b>
1.	Alexandrakis Alexandros	Professor	Economics
2.	Kydros Dimitrios	Professor	Applied Informatics and Social Network Analysis
3.	Magoulios Georgios	Professor	International Economic Relations
4.	Mantzaris Ioannis	Professor	Business Management
5.	Athianos Stergios	Associate Professor	International Accounting
6.	Pazarskis Michail	Associate Professor	Financial Accounting and Mergers
7.	Polychronidou Persefoni	Associate Professor	Applied Quantitative Analysis with emphasis on Multicriteria Analysis of Financial Data
8.	Vlachos Vasileios	Assistant Professor	Macroeconomics
9.	Kyriakou Maria	Assistant Professor	International Accounting Systems Taxonomy
10.	Bogas Crhistos	Lecturer	Financial Accounting

**TABLE of the Special Technical Laboratory Staff (E.TE.P.), Special Teaching Laboratory Staff (E.D.I.P.)**

A/A	FULL NAME	CATEGORY	SUBJECT AREA/ SPECIALTY
1.	Elekidis Georgios	Special Teaching Laboratory Staff	
2.	Karagiannis Christos	Special Teaching Laboratory Staff	
3.	Lazogianni Zoe	Special Teaching Laboratory Staff	Financial Banking and Quantitative Analysis
4.	Laskaridou Aiketarinh	Special Teaching Laboratory Staff	IRFS – Financial Accounting - Management
5.	Vlachomitrou Aggeliki	Special Technical Laboratory Staff	

TABLE of the ADMINISTRATIVE STAFF		
A/A	FULL NAME	
1)	Koutsas Athanasia	Head of the Secretariat
2)	Koylogiannis Christos	Secretary

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e-mail : [info@es.ihu.gr](mailto:info@es.ihu.gr)  
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## 6.2 Administration/Secretariat Office: Duties and working hours



Building.

Student issues include:

- Registration Procedures

- keeping the students' records, which include their grades, registration renewals every semester, and information about scholarships,
- granting Certificates and Degrees,
- granting certificates for legal use,
- issuing paper forms required for the students' Internship,
- creating/filling in student lists, according to their course enrolment declaration
- registration cancellations of students who have two consecutive non-renewal of registration or three non-consecutive non-renewal of registration

Regarding first-year student registrations, transfers and registration of those passing the qualifying exams in the Department of Economic Sciences of the I.H.U., the following apply:

Registration Renewals - Course Declarations are carried out through the Electronic Secretariat at the beginning of each Semester, and for a period of approximately fifteen (15) days. Each student has his/her own personal code, obtained from the Department's Secretariat, with which s/he declares courses electronically.

After the lists of successful candidates in the National Examinations are sent by the Ministry of Education and Religious Affairs, the registration deadline for new entrants is set, which is common for all higher education institutions in our the country. This deadline should not be missed, otherwise latecomers lose the right to register. Registration of new entrants takes place in September.

From November 1 to 15, relevant application forms are submitted for:

- Transfers for financial, social, health reasons, etc., as well as for the children of large families, unless otherwise specified by law.
- Enrolment of Higher Education Graduates, who succeeded in qualifying exams, held every year, at the beginning of December.

### 6.3 The Role of the Academic Advisor(Tutor)

The institution of the Academic Advisor (Tutor ) has been implemented by the Department of Economic Sciences for a long time. Each year, by decision of the Department, a member of the Teaching and Educational Staff is designated an academic advisor for every first-year student for information and guidance in study matters. The academic advisor informs the students about his/her role and invites them to an introductory meeting. Students are required and encouraged to communicate regularly with their Academic Advisor, discuss educational issues and utilize his/her knowledge and experience throughout all the years of their studies.

### 6.4 Evaluation of the Educational Project

The evaluation of the Staff by the students is done electronically through the Information System of the MODIP of the IHU (<https://modip.ihu.edu.gr/>) between the 7th and 9th week of the lectures, every semester.

For each course the teaching staff create a PDF file with the one-time codes. They inform the students about the file including the codes (e.g. in elearning or via zoom). Students receive the PDF file with the one-time anonymous assessment codes. They connect to <https://modip.ihu.edu.gr/> with their institutional account. Using a random code from the PDF

file they received, they do the course evaluation. In addition, students complete the evaluation of the University's administrative services that appears at <https://modip.ihu.edu.gr/>.

The evaluation of the teaching staff by the students is based on criteria such as knowledge and ability to transmit it to the students, preparation, the use of modern internationally established bibliography, willingness to answer questions, the timely grading of assignments and written exams, as well as the observance of the teaching hours of the course.

The evaluation is available for a specific period of time and is anonymous.

The analysis of the evaluation forms with the comments of the students and the comparative tables are issued through the Information System (IS) of the MODIP of the International Hellenic University.

After the completion of the academic semester, the aggregated results of the evaluation are posted for each semester of teaching in a permanent area of the Department's website. The content of the summary results is decided by the Assembly of the Department.

Also, every semester, all teachers fill in the Information System of MODIP the Teacher Census Forms and the Course Census Forms.

## **7. FACILITIES**

### **7.1 Laboratory Spaces and Equipment**

Laboratories 7, with 163 Workstations, which have a PC (1/workstation), projector and internet connection.

### **7.2 Teaching Classrooms**

9 classrooms, with 506 seats, equipped with PC, projector and internet connection.

3 auditoriums, with 332 workstations, with PC, projector and internet connection.

In total, the Department of Economic Sciences has 19 rooms, auditoriums and laboratories, with a capacity of 1,000 seats.

### **7.3 E-Learning**

The teachers use the moodle platform <https://elearning.cm.ihu.gr/>, where they post exercises, notes and other supporting material.

Also, the ZOOM platform is available for remote procedures and educational activities, in accordance with the provisions of the law.



#### 7.4 Institutional Research Laboratories

The Department of Economic Sciences of the IHU operates the statutory research laboratory "Economic-Financial Studies and Research" (Government Gazette B 4034/21.09.2020), whose mission is the development and promotion of research, in matters related to local and regional development , in the social economy, in the labor market, in research and innovation, in the planning, financing and evaluation of investments, in the promotion of entrepreneurship, in the planning, management and implementation of co-financed programs of public and private entities, the implementation of research programs and in the development of the necessary financial tools, information systems and software, as well as study and research methods, the promotion of cooperation between the members of the Teaching Research Staff (DEP) in the field of research, the creation of stable research cores, the accumulation of experience and know-how in the framework of research groups, and the support of evaluation processes and quality upgrading of the education provided

## **8. THE UNDERGRADUATE STUDY PROGRAM**

The Undergraduate Study Program of the Department of Economic Sciences "summary tables with duration, courses, course classification (compulsory, core, general background, elective, special infrastructure, specialization), hours of theory, practical exercises, workshops, credits, ECTS".

8.1 Table I. An Overview of the Undergraduate Study Program

Εξάμηνο							
1ο	2ο	3ο	4ο	5ο	6ο	7ο	8ο
MICROECONOMICS	ENGLISH LANGUAGE	HUMAN RESOURCE MANAGEMENT	ECONOMETRICS	PUBLIC SECTOR ECONOMICS	FINANCIAL ANALYSIS	ECONOMIC STUDIES AND RESEARCH	INTERNATIONAL TRADE AND DIRECT FOREIGN INVESTMENTS
MATHEMATICS FOR ECONOMISTS	FINANCIAL ACCOUNTING	APPLIED ECONOMICS AND MANAGERIAL ACCOUNTING	BUSINESS ECONOMICS	COMMERCIAL AND ECONOMIC LAW	ENTREPRENEURSHIP	CORPORATE FINANCE AND PORTFOLIO THEORY	INTERNATIONAL ACCOUNTING STANDARDS
STATISTICS I	ECONOMIC GEOGRAPHY	INFORMATION SYSTEMS	HISTORY OF ECONOMIC THEORIES	MERGERS IN PUBLIC AND PRIVATE SECTOR	AUDITING	TOURISM ECONOMICS	INDUSTRIAL ORGANIZATION AND POLICY
MACROECONOMICS I	ECONOMIC DEVELOPMENT	INTERNATIONAL AND EUROPEAN ECONOMICS	MARKETING	AGRICULTURAL ECONOMICS	MONETARY THEORY AND BANKING	FINANCIAL MANAGEMENT	ENVIRONMENTAL ECONOMICS
COMPUTER SCIENCE	STATISTICS II	MACROECONOMICS II	MANAGERIAL ACCOUNTING	One Selective Course from:	INNOVATION AND TOTAL QUALITY	One Selective Course from:	One Selective Course from:
ACCOUNTING	BUSINESS ADMINISTRATION	OPERATIONS RESEARCH	One Selective Course from:	METHODOLOGY OF RESEARCH AND DATA ANALYSIS ON SOCIAL SCIENCES	One Selective Course from:	DATA BASES	CORPORATE SOCIAL RESPONSIBILITY
-	-	-	CIVIL LAW	CORPORATE ACCOUNTING	SOCIAL AND ECONOMIC NETWORK ANALYSIS	LABOR ECONOMICS	CORPORATE ACCOUNTING AND FINANCIAL PRODUCTS
-	-	-	DATA SCIENCE	eCOMMERCE and eBUSINESS	PUBLIC SECTOR ACCOUNTING AND BUDGETING	TAX ACCOUNTING	APPLIED ECONOMETRICS
-	-	-	PRINCIPLES OF SOCIOLOGY	MONEY AND CAPITAL MARKETS	LOGISTICS		TAXATION LAW

Mandatory Courses	Elective Courses	Total Courses
40	17 (5 are selected)	57 (45 are selected)

General background

Special background

Specialised general knowledge, skills development

## 8.2 Table II. Elective Courses

semester	Sector (or direction) 1. Economic Theory and Politics	Sector (or direction) 2. Accounting and Finance	Sector (or direction) 3. Ecomometrics, Statistical Analysis and Digital Economy	Modes of choice (ex. 1 of 3 courses)
4	1. CIVIL LAW		3. Data Science	1 of 3 courses
	2. PRINCIPLES OF SOCIOLOGY			
5	1. METHODOLOGY OF RESEACH AND DATA ANALYSIS IN SOCIAL SCIENCES	2. CORPORATE ACCOUNTING	4. eCOMMERCE and eBUSINESS	1 of 4 courses
		3. MONEY AND CAPITAL MARKETS		
6	1. LOGISTICS	2. PUBLIC SECTOR ACCOUNTING AND BUDGETING	4. SOCIAL AND ECONOMIC NETWORK ANALYSIS	1 of 3 courses
7	1. LABOR ECONOMICS	2. TAX ACCOUNTING	3. DATABASES	1 of 3 courses
8	1. CORPORATE SOCIAL RESPONSIBILITY	3. CORPORATE ACCOUNTING AND FINANCIAL PRODUCTS	4. APPLIED ECONOMETRICS	1 of 4 courses
	2. TAXATION LAW			



### 8.3 Undergraduate Study Program per Semester

#### 1st Semester

No	COURSE CODE	COURSE	COURSE TYPE	theo ry	prac tice wor ks	Lab ora tory wor ks	Hours per week	Cours e total	ECTS
1	101	MICROECONOMICS	GB - MC	2	1	-	3	125	5
2	102	MATHEATICS FOR ECONOMISTS	GB – MC	2	1	-	3	125	5
3	103	STATISTICS I	GB – MC	2	1	-	3	125	5
4	104	MACROECONOMICS I	SB – MC	2	1	-	3	125	5
5	105	COMPUTER SCIENCE	GB – MC	2	-	2	4	125	5
6	106	ACCOUNTIND	GB - MC	2	1	-	3	125	5

#### NOTES

GB: *general background*

SB: *special background*

SD: *specialised general knowledge, skills development*

MC: *Mandatory Courses*

EC: *Elective Courses*

OC: *Optional Courses*



## 2nd Semester

No	COURSE CODE	COURSE	COURSE TYPE	theo ry	prac tice wor ks	Lab ora tory wor ks	Hours per week	Cours e total	ECTS
1	201	ENGLISH LANGUAGE	GB-MC	2	1	-	3	125	5
2	202	FINANCIAL ACCOUNTING	GB-MC	2	1	-	3	125	5
3	203	ECONOMIC GEOGRAPHY	GB-MC	2	1	-	3	125	5
4	204	ECONOMIC DEVELOPMENT	SB-MC	2	1	-	3	125	5
5	205	STATISTICS II	SD-MC	2	-	2	4	125	5
6	206	BUSINESS ADMINISTRATION	SB-MC	2	1	-	3	125	5

## 3rd Semester

	CODE	COURSE	COURSE TYPE	theo ry	prac tice wor ks	Labor atory works	Hours per week	Cour se total	ECTS
1.	301	HUMAN RESOURCE MANAGEMENT	SB - MC	2	1	-	3	125	5
2.	302	APPLIED ECONOMICS AND MANAGERIAL ACCOUNTING	SB - MC	2	-	2	4	125	5
3.	303	INFORMATION SYSTEMS	SB - MC	2	1	-	3	125	5
4.	304	INTERNATIONAL AND EUROPEAN ECONOMICS	SD - MC	2	1	-	3	125	5
5.	305	MACROECONOMICS II	SD - MC	2	1	-	3	125	5
6.	306	OPERATIONS RESEARCH	SD - MC	2	1	-	3	125	5

## 4th Semester

	CODE	COURSE	COURSE TYPE	theo ry	prac tice wor ks	Labor atory works	Hours per week	Cour se total	ECTS
1.	401	ECONOMETRICS	SD - MC	2	1	-	3	125	5
2.	402	BUSINESS ECONOMICS	SB - MC	2	1	-	3	125	5
3.	403	HISTORY OF ECONOMIC THEORIES	GB - MC	2	1	-	3	125	5
4.	404	MARKETING	GB - MC	2	1	-	3	125	5
5.	405	MANAGERIAL ACCOUNTING	SB - MC	2	1	-	3	125	5
6.	461	CIVIL LAW	GB - EC	2	1	-	3	125	5



7.	462	DATA SCIENCE	SB – EC						
8.	463	PRINCIPLES OF SOCIOLOGY	GB - EC						

### 5th Semester

	CODE	COURSE	COURSE TYPE	theo ry	prac tice wor ks	Labor atory works	Hours per week	Cour se total	ECTS
1.	501	PUBLIC SECTOR ECONOMICS	SD - MC	2	1	-	3	150	6
2.	502	COMMERCIAL AND ECONOMIC LAW	GB - MC	2	1	-	3	150	6
3.	503	MERGERS IN PUBLIC AND PRIVATE SECTOR	SD - MC	2	1	-	3	150	6
4.	504	AGRICULTURAL ECONOMICS	SD - MC	2	1	-	3	150	6
5.	551	METHODOLOGY OF RESEARCH AND DATA ANALYSIS ON SOCIAL SCIENCES	SB – EC	2	1	-	3	150	6
6.	552	CORPORATE ACCOUNTING	SB – EC	2	1	-	3	150	6
7.	553	eCOMMERCE and eBUSINESS	SD – EC	2	1	-	3	150	6
8.	554	MONEY AND CAPITAL MARKETS	SD - EC	2	1	-	3	150	6

### 6th Semester

	CODE	COURSE	COURSE TYPE	theo ry	prac tice wor ks	Labor atory works	Hours per week	Cour se total	ECTS
1.	601	FINANCIAL ANALYSIS	SD - MC	2	1	-	3	125	5
2.	602	ENTREPRENEURSHIP	SD - MC	2	1	-	3	125	5
3.	603	AUDITING	SB - MC	2	1	-	3	125	5
4.	604	MONETARY THEORY AND BANKING	SD - MC	2	1	-	3	125	5
5.	605	INNOVATION AND TOTAL QUALITY	SD - EC	2	1	-	3	125	5
6.	661	SOCIAL AND ECONOMIC NETWORK ANALYSIS	SB - EC	2	1	-	3	125	5
7.	662	PUBLIC SECTOR ACCOUNTING AND BUDGETING	SD - EC	2	1	-	3	125	5
8.	663	LOGISTICS	SD - EC	2	1	-	3	125	5

### 7th Semester

	CODE	COURSE	COURSE TYPE	theo ry	prac tice wor ks	Labor atory works	Hours per week	Cour se total	ECTS
1.	701	ECONOMIC STUDIES AND RESEARCH	SD - MC	2	-	2	4	150	6
2.	702	CORPORATE FINANCE AND PORTFOLIO THEORY	SB - MC	2	1	-	3	150	6
3.	703	TOURISM ECONOMICS	SB - MC	2	1	-	3	150	6
4.	704	FINANCIAL MANAGEMENT	SD - MC	2	1	-	3	150	6
5.	751	DATABASES	SD - EC	2	1	-	3	150	6
6.	752	LABOR ECONOMICS	SB - EC	2	1	-	3	150	6
7.	753	TAX ACCOUNTING	SD - EC	2	1	-	3	150	6

### 8th Semester

	CODE	COURSE	COURSE TYPE	theo ry	prac tice wor ks	Labor atory works	Hours per week	Cour se total	ECTS
1.	801	INTERNATIONAL TRADE AND DIRECT FOREIGN INVESTMENTS	SD - MC	2	1	-	3	150	6
2.	802	INTERNATIONAL ACCOUNTING STANDARDS	SD - MC	2	1	-	3	150	6
3.	803	INDUSTRIAL ORGANIZATION AND POLICY	SD - MC	2	1	-	3	150	6
4.	804	ENVIRONMENTAL ECONOMICS	SD - MC	2	1	-	3	150	6
5.	851	CORPORATE SOCIAL RESPONSIBILITY	SB - EC	2	1	-	3	150	6
6.	852	CORPORATE ACCOUNTING AND FINANCIAL PRODUCTS	SB - EC	2	1	-	3	150	6
7.	853	APPLIED ECONOMETRICS	SD - EC	2	1	-	3	150	6
8.	854	TAXATION LAW	SD - EC	2	1	-	3	150	6

## 9. POSTGRADUATE STUDY PROGRAMS IN THE DEPARTMENT

One (1) postgraduate study programs is currently offered in the Department of Economic Sciences, School of Economics and Business Administration.

### 9.1 Postgraduate study program in.....

Master's Degree in "Financial Management"

#### 9.1.1 History

The Master's Program started its operation, Cycle 1, during the spring semester of the academic year 2009-2010 (Official Gazette of establishment 1810/t.B'/01-09-2009).

It was re-established with the Official Gazette B 1765/17-05-2018, as the PMS, of the Department of Accounting and Finance of the TEI of Central Macedonia, under the title "Financial Accounting and Administration" and the Official Gazette B 2195/13-06-2018 for the Regulation of Operation of Masters programs.

The program was re-established by Official Gazette B 3623/01-10-2019, as the Masters program of the Department of Economic Sciences and was modified in terms of title and partially in terms of content, Gazette B 3817/09-09-2020. Until the academic year 2022-23, twelve (12) cycles of study were completed.

#### 9.1.2 Goals and Objectives of the Postgraduate study program

The purpose of the Master's Program entitled "Financial Management", which is organized and operated by the Department of Economic Sciences, of the School of Economics and Business Administration of the International Hellenic University, is the deepening and promotion of knowledge in the subjects of Financial Management with the use of new technologies, the specialization of students in them and the formation of executives capable of responding to the professional field of businesses, organizations and the public sector and to promote the development of research and its applications in the aforementioned subjects.

#### 9.1.3 The postgraduate degree awarded

The program awards a Master's Degree in "Financial Management".

#### 9.1.4 Admissions

The program accepts Graduates of economic universities in Finance, Accounting, Economics, Business Administration, Banking and related scientific subject. Graduates from other University Departments are not excluded, with priority given to Departments whose curriculum includes courses in economics or quantitative methods.

Holders of a foreign university degree must present the recognition of their degree by DOATAP. Final year graduate students can also apply, provided they will have successfully completed all their courses before the start of the second phase of candidate evaluation and will meet all the requirements.

#### 9.1.5 Duration of studies

The duration of studies for the awarding of the Postgraduate Diploma of Specialization is defined in three (3) academic semesters, of which the first two are full-time and the third is time for the preparation of a diploma thesis (minimum duration 18 months).

#### 9.1.6 Course schedule per semester

##### FIRST SEMESTER COURSES

	COURSE	HOURS	T	E	WL	ECTS
1	Management of Businesses in Dynamic Environment	3	2	1	9	5
2	International and European Economic and Business Environment	3	2	1	9	5
3	Quantitative methods in Finance	4	3	1	12	7
4	Financial Management	4	3	1	12	7
5	Financial Information Systems	4	2	2*	8	6
	<b>Σύνολο</b>	18	12	6	50	30

\* Lab

##### Second SEMESTER COURSES

	COURSE	HOURS	T	E	WL	ECTS
1	Macroeconomics and Financial Analysis	4	3	1	12	7
2	Financial Project Management	4	2	2	8	6
3	International Finance	4	3	1	12	7
4	Financial management of Organizations and Legal Persons	3	2	1	9	5
5	Data Science in Economics	3	2	1	9	5
	<b>Σύνολο</b>	18	12	6	50	30

T: Theory

E: Exercises  
WL: Work Load

3<sup>rd</sup> Semester  
Thesis Preparation: ECTS 30

Total ECTS = 60+30=90  
Total WorkLoad: = 2,250 hours

### 9.1.7 Number of admissions

The maximum number of admitted graduate students is set at thirty (30).

### 9.1.8 The staff

#### 1<sup>st</sup> Semester

Name	Status	Courses
Kydros Dimitrios	Professor	Financial Information Systems
Magoulios Georgios	Professor	International and European Economic and Business Environment
Mantzaris Ioannis	Professor	Management of Businesses in Dynamic Environment
Pazarskis Michail	Assoc. Professor	Financial Management
Polychronidou Persefoni	Assoc. Professor	Quantitative methods in Finance

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

Name	Status	Courses
Kydros Dimitrios	Professor	Data Science in Economics
Magoulios Georgios	Professor	Financial Project Management
Pazarskis Michail	Assoc. Professor	Financial management of Organizations and Legal Persons
Polychronidou Persefoni	Assoc. Professor	Data Science in Economics
Vlachos Vasileios	Assist. Professor	Macroeconomics and Financial Analysis
Kyriakou Maria	Assist. Professor	International Finance
Laskaridou Aikaterini	EDIP, PhD	Financial Project Management

## 10. DOCTORAL STUDIES in the DEPARTMENT

The Department of Economic Sciences operates a Doctoral Studies Program, in accordance with the Operating Regulations of Official Gazette B 3477/21-08-2020.

The broadest scope of new knowledge, through research, consists of Economic Theory and Policy, Business Economics, Finance, Accounting and Econometrics, Statistical Analysis and Informatics. The Research Strategy of the Department of Economic Sciences is developed, among others, based on the support and development of Basic and Applied Research and the formation of the necessary conditions for the promotion of new researchers in general and specifically through Master's and Doctoral Studies Programs, with the development of research in the relevant scientific areas of the programs. The Scientific Areas of Basic and Applied Research focus on cutting-edge research areas in the economic sciences, humanities and social sciences, applied informatics and technologies.

The intended learning outcomes of the Doctoral Studies Program lead to qualifications that are recognized in students of the third cycle of studies. These students cultivate knowledge, skills and abilities based on the indicators of Level eight (8) (third cycle of studies) of the European Framework for Lifelong Qualifications Learning.

The purpose of the Doctoral Dissertation (PhD) is to produce original, high-level scientific research that advances science in the fields of research defined by the Department. Graduates are expected to staff the research, business and academic potential of the country.

### **Eligibility criteria**

Applicants for Doctoral Dissertation are the holder of a Master's Degree of Universities of the country or recognized as equal to the foreign one or a single and undivided master's degree of study in article 46 of Law 4485/2017.

### **Duration**

The duration for obtaining a Doctoral Degree is at least three (3) full calendar years from the date of appointment of the three-member Advisory Committee and no longer than five (5) years. After the five (5) years period, special justification is needed from the Advisory Committee and a new schedule that will document the possibility of completing the thesis in one (1) more year at most and is subject to approval from the Department's Assembly.

More information can be found in the regulations for doctoral studies and on the website of the Department [http://es.ihu.gr/index.php?cat\\_id=84](http://es.ihu.gr/index.php?cat_id=84)

## 11. SERVICES and STUDENT WELFARE OFFICE

### 11.1 European Programs Office (Erasmus)

The Department of Economic Sciences participates in the ERASMUS program, through the International Relations Office of IHU. Students are informed from the website of the Institution and from the responsible faculty member of the Department and the Office of International Relations at the Serres Campus.

The terms and conditions are those set each time by the program. Students are guided to choose courses in the destination Department, not attended in the Department and including an outline similar to a certain extent with the corresponding one of the Department's Curriculum. In this way, upon their return, the corresponding score will be acknowledged.

### 11.2 Library

The Library is housed in a three-story building, with a total area of 2,500 sq.m. Its collection consists of 350 magazine titles and approximately 38,000 books in Greek and foreign languages that cover the thematic sections of the Schools operating on the Serres Campus, while there is also printed material of general interest (literature, psychology, philosophy, religion, etc.). Its collection also includes 750 titles of electronic material (cd-roms, DVDs, etc). Through its participation in the Consortium of Greek Academic Libraries (HealLink) it acquired rights to online access services to electronic sources and information services, including electronic scientific journals, indexed or published by foreign houses.

The following categories of users have the right to use the Library's services:

- Members of the Teaching, Research and Administrative Staff of IHU.
- Students who have registered in a School of the Serres Campus.
- Foreign students from exchange programs (e.g. ERASMUS).
- People outside the IHU, permanent residents of Serres, who need to use the Library's collections and services.

It operates every day from Monday to Friday 08:30-20:00, while during the holidays (Christmas, Easter & Summer), it operates from 08:30-14:30.

For more information one can visit the website of the Library <http://lib.teiser.gr>.

### 11.3 Student Restaurant

IHU, at Serres Campus, provides its students with the possibility of having meals in its well-equipped restaurant. Students whose family income does not exceed an annual limit, are entitled to free meals.

#### 11.4 Student Dormitory

Students live in residences of their own choice. Students interested in the rent subsidy should submit supporting documents annually, according to the relevant announcements.

#### 11.5 Student Health Care Service

All students have the same rights to health and insurance. Students are provided with a special health booklet, with which they can visit doctors, and take the medicines that have been prescribed to them, by paying a participation fee.

Students are entitled to full insurance coverage provided they are not insured with another institution. In this case, it is necessary to declare their deletion from the insurance fund of their family

#### 11.6 The University Gym

The Serres University campus has a gym with equipment for student sports

#### 11.7 Sports and Cultural Activities

Students can use the Institution's sports facilities.

Also, Students can use the infrastructure and spaces for cultural events, conferences, meetings, etc., after a relevant application and its approval by the IHU Senate and in accordance with the terms of granting which apply each time.

The Spiritual and Cultural Center of the Municipality of Serres organizes events that include concerts, theatrical performances, sports competitions and art exhibitions. The sports organizations and clubs of Serres organize meetings and sports activities.

#### 11.8 Network Operations Center (NOC)– Electronic Services

Online Services:

- Electronic Secretariat for registration and monitoring of student progress.
- Quality Assurance Information System of the MODIP of IHU for the evaluation of the educational process.



- e-Learning platform for posting educational material, exercises, etc.
- Information System named APELLA for appointing faculty members.
- Turnitin platform for plagiarism/copy checking of term papers and theses.
- Eudoxus, for textbooks acquiring.
- The website of the Department of Economic Sciences includes in a structured way all the necessary information related to the Department and the Curriculum, including information related to the subject of study, the organization, the logistical infrastructure, the Research Strategy, the Partnership Policy, the Registry Assessors etc. It also includes information about the staff (CVs, working hours), but also full information (at the level of the course outline) about the Department's Graduate and post-Graduate Programs.

## **12. INTERNATIONAL DIMENSION and PARTNERSHIPS**

The Department participates in the ERASMUS programs of international educational cooperation. The bilateral cooperation agreements that have been concluded with institutions abroad, within the framework of the Erasmus Program for the Department, are as follows:

<b>COUNTRY</b>	<b>UNIVERSITY</b>
FINLAND	KYMENLASKO POLYTECHNIC
PORTUGAL	INSTITUTO POLITECNICO DO CAVADO E DO AVE
PORTUGAL	ISG-INSTITUTO SUPERIOR DE GESTAO
BULGARIA	UNIVERSITY OF PLOVDIV "PAISII HILENDARSKI"
BULGARIA	SOUTH-WEST UNIVERSITY "NEOFIT RISKI" BLAGOEVGRAD
BULGARIA	THE UNIVERSITY OF NATIONAL AND WORLD ECONOMY, SOFIA
ITALY	UNIVERCITA DEGLI STUDI DELLA CALABRIA
GERMANY	FACHHOCHSCHULE JADE
GERMANY	FH ZITTAU
LATVIA	MYCOLAS ROMERIS UNIVERSITY
LATVIA	VILNIUS GEDIMINAS TECHNICAL UNIVERSITY
FRANCE	UNIVERSITE MONTPELLIER I
DENMARK	INTERNATIONAL BUSINESS ACADEMY

### 13. REFERENCE to the DEPARTMENT and UNIVERSITY REGULATIONS

#### Relevant Links:

Undergraduate Program: [http://es.ihu.gr/index.php?cat\\_id=67](http://es.ihu.gr/index.php?cat_id=67)

Undergraduate Program Regulation: [http://es.ihu.gr/index.php?cat\\_id=90](http://es.ihu.gr/index.php?cat_id=90)

Internship Regulation: [http://es.ihu.gr/index.php?cat\\_id=97](http://es.ihu.gr/index.php?cat_id=97)

Guide for thesis preparing: [http://es.ihu.gr/index.php?cat\\_id=110](http://es.ihu.gr/index.php?cat_id=110)

Study mentor: [http://es.ihu.gr/index.php?cat\\_id=109](http://es.ihu.gr/index.php?cat_id=109)

Course recognition: [http://es.ihu.gr/index.php?cat\\_id=73](http://es.ihu.gr/index.php?cat_id=73)

Diploma Supplement: [http://es.ihu.gr/index.php?cat\\_id=94](http://es.ihu.gr/index.php?cat_id=94)

Master's Program: [http://es.ihu.gr/index.php?cat\\_id=7](http://es.ihu.gr/index.php?cat_id=7)

Doctorate Program: [http://es.ihu.gr/index.php?cat\\_id=84](http://es.ihu.gr/index.php?cat_id=84)

Staff: [http://es.ihu.gr/index.php?cat\\_id=5](http://es.ihu.gr/index.php?cat_id=5)

CURRICULUM DEPARTMENT OF ECONOMIC SCIENCES: [http://es.ihu.gr/index.php?cat\\_id=82](http://es.ihu.gr/index.php?cat_id=82)

Quality politics: [http://es.ihu.gr/index.php?cat\\_id=78](http://es.ihu.gr/index.php?cat_id=78)

Research strategy: [http://es.ihu.gr/index.php?cat\\_id=79](http://es.ihu.gr/index.php?cat_id=79)

Social cooperation strategy: [http://es.ihu.gr/index.php?cat\\_id=81](http://es.ihu.gr/index.php?cat_id=81)

Graduate labor research: [http://es.ihu.gr/index.php?cat\\_id=92](http://es.ihu.gr/index.php?cat_id=92)

Research Lab: [http://es.ihu.gr/index.php?cat\\_id=57](http://es.ihu.gr/index.php?cat_id=57)

## 14. APPENDIX: DETAILED COURSES OUTLINE

## COURSE OUTLINE

## (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>101</b>	<b>SEMESTER</b>	<b>1st</b>
<b>COURSE TITLE</b>	MICROECONOMICS		
<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>	
Tutorials (Theory) & practice works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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

This is a basic introductory course in Microeconomics. The general aim is to introduce students to the systematic and rational understanding of basic economic and technical terms of modern Microeconomics and to explain how businesses and households try to maximize their financial goals through proper management of scarce resources. The student will understand the basic mechanisms of production and the various elements that shape production costs and the various forms of markets competition.

Upon successful completion of the course, the student will be able to know the behavior of economic subjects (households and businesses) and how to create a system (a model) from definitions, assumptions and principles based on the behavior of these subjects, which will satisfactorily explain the interdependencies of economic cause and effect.

The student will also understand how to approach issues of a financial nature by citing a significant number of exemplary exercises and will be able to decide between several alternative solutions to a problem, and choose the one that results to greatest overall utility. Finally, the student, knowing the operation of the market mechanism, will interpret economic phenomena, make rational decisions, and minimize the risks of uncertainty.

**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

<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	.....
<i>Production of new research ideas</i>	<i>Others...</i>
	.....
Working independently Team work Decision-making Production of free, creative and inductive thinking	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Objects and Methodology of Microeconomics</li> <li>2. Theory of supply and demand and formation of an equilibrium condition in the goods market.</li> <li>3. Concept and forms of elasticity. The effect of elasticity of demand on business spending.</li> <li>4. Theory of the Household (Consumer) and derivation of the demand curve.</li> <li>5. Business organization and theory of production.</li> <li>6. Forms of production costs, relationships between them and cost theory.</li> <li>7. Market forms analysis.</li> <li>8. Profit maximization in the market of free (perfect) competition.</li> <li>9. Equilibrium formation in the monopoly market.</li> <li>10. Monopolistic competition and oligopoly.</li> <li>11. Theories of income distribution.</li> <li>12. Welfare economics.</li> <li>13. State intervention.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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
	practice works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>	Written final exams that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</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>	<ul style="list-style-type: none"> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Μαντζάρης Ι., Αλεξανδράκης Α., Μικροοικονομική θεωρία και ασκήσεις, Εκδόσεις Λογισμός, Θεσσαλονίκη, 2017. (in Greek)
2. Αθανάσσινας Α., Πασχαλούδης Δ., Συνοπτικές αρχές και εφαρμογές μικροοικονομικής ανάλυσης για διοίκησης επιχειρήσεων, Εκδόσεις Κριτικής Α.Ε., 2006. (in Greek)
3. Παπαηλίας Θ., Μικροοικονομικής Μέρος Α' Εισαγωγή στη θεωρία των τιμών και των παραγωγικών συντελεστών (Παραδόσεις Πολιτικής Οικονομίας), Εκδόσεις Σταμούλης, Αθήνα, 2006. (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>102</b>	<b>SEMESTER</b>	<b>1st</b>
<b>COURSE TITLE</b>	MATHEMATICS FOR ECONOMISTS		
<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>	
Tutorials (Theory) & practice works	3	5	
<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 background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p><i>The course is an introduction to the concepts and applications of univariate functions, linear algebra, and multivariate functions. The course material aims to broaden students' basic mathematical skills, offering the possibility of application to economic and financial problems.</i></p> <p><i>Upon successful completion of the course, the student will be able to:</i></p> <ul style="list-style-type: none"> <li>• Understood marginal financial figures.</li> <li>• Calculate producer and consumer surpluses.</li> <li>• Understand the theory of matrices and determinants.</li> <li>• Solve linear systems.</li> <li>• Use applications of derivatives of one and multiple variables.</li> <li>• Calculate simple and compound capitalization.</li> <li>• Apply annuities to financial transactions and calculate the interest payments of a loan</li> <li>• Develop the necessary mathematical skills and their application to financial problems.</li> </ul>		
<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> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an international environment</li> <li>Working in an interdisciplinary environment</li> </ul> </td> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> <li>.....</li> </ul> </td> </tr> </table>	<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an international environment</li> <li>Working in an interdisciplinary environment</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> <li>.....</li> </ul>
<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an international environment</li> <li>Working in an interdisciplinary environment</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> <li>.....</li> </ul>	

<i>Production of new research ideas</i>	<i>Others...</i> .....
Working independently Team work Decision-making Production of free, creative and inductive thinking	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Introductory concepts-definitions-theorems-properties of functions of one real variable.</li> <li>2. Derivative of a function of one variable.</li> <li>3. Derivative applications: Monotonicity – Extremities, convexity - turning points, asymptotes, function study. Financial applications.</li> <li>4. Function integral. Integration techniques and financial applications of integrations.</li> <li>5. Matrix theory: Definitions, types and operations. Determinants: definition and properties. Inverse table.</li> <li>6. Methods of solving quadratic linear systems. Complex methods for solving linear systems.</li> <li>7. Applications of solving linear systems.</li> <li>8. Functions of several variables. Partial derivative of many variables. Partial derivatives of complex functions.</li> <li>9. Total differential. Applications in finance.</li> <li>10. Basic definitions of financial mathematics. Simple capitalization. Compounding or compounding.</li> <li>11. Introductory concepts in Annuities. Solving complex rand problems.</li> <li>12. Loans, repayment systems. Variable rate loans.</li> <li>13. Financial applications.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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
	practice works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125



<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 exams that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>
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## (5) ATTACHED BIBLIOGRAPHY

1. Μαρία Μαύρη, Οικονομικά Μαθηματικά, εκδ. Προπομπός, 2013. (in Greek)
2. Λουκάκης Μ., Πρόσκληση στα Μαθηματικά Οικονομικών και Διοικητικών Επιστημών, τόμος Α' εκδ. Σοφία, Θεσσαλονίκη, 2012. (in Greek)
3. Ταμπάκης Νικόλαος, Εφαρμοσμένα Μαθηματικά, Εκδ. Ζυγός, Μάρκου Ι. Γ. και ΣΙΑ ΕΕ, 2014. (in Greek)
4. Σαραφόπουλος Γεώργιος, Μυλωνάς Νίκος, Μαθηματικά Οικονομικών Επιστημών, εκδ. Α. Τζιόλα & Υιοί Α.Ε., 2016. (in Greek)
5. Ian Jacques, 2017, Μαθηματικά των Επιστημών Οικονομίας και Διοίκησης, Broken Hills, Λευκωσία, Κύπρος. (in Greek)

-Related Scientific Journals:

Journal of Mathematical Economics

Journal of Mathematical Economics and Finance

Mathematical Economics

Journal of Finance

Journal of Empirical Finance

Quantitative Finance

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>103</b>	<b>SEMESTER</b>	<b>1st</b>
<b>COURSE TITLE</b>	STATISTICS I		
<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>
Tutorials (Theory) & practice works		3	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The general aim of the course is the understanding and knowledge of the operations of the science of statistics. It aims in understanding of basic statistical concepts and methods of descriptive statistics, probability theory, probability distributions and sampling.</p> <p>Upon successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand how to describe and present data.</li> <li>• Understand the basic principles of statistics.</li> <li>• Use the statistical techniques necessary to draw conclusions when analyzing data.</li> <li>• Form judgments in relevant business and scientific matters.</li> <li>• Know the techniques that allow economic phenomena researchers to quantify and estimate with statistical methods the economic relationships that govern the operation of economic units and markets.</li> <li>• Develop statistical thinking and the ability to analyze quantitative and qualitative data.</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an international environment                  Working in an interdisciplinary environment                  Production of new research ideas             </td> <td style="vertical-align: top;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others...
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others...	

.....

Working independently  
 Team work  
 Decision-making  
 Production of free, creative and inductive thinking

### (3) SYLLABUS

1. Presentation and description of data.
2. Descriptive measures of position.
3. Descriptive measures of distribution.
4. Exploratory data analysis.
5. Introductory concepts of probability theory.
6. Probability theory.
7. Random variables and probability distributions.
8. Discrete distributions.
9. Continuing Distributions.
10. Central limit theorem.
11. Sampling.
12. Sampling distributions.
13. Introduction to bivariate statistical analysis.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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.  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
	practice works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure  Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions,</i>	Written final exams that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> In each question, corresponding evaluation points are specified.	

<p><i>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>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Ταμπάκης Νικόλαος, Χαψιά Ξανθήπιτη, Εφαρμοσμένη στατιστική-ανάλυση δεδομένων με EXCEL και SPSS, Εκδ. Ζυγός, Μάρκου Ι. Γ. και ΣΙΑ ΕΕ, 2021. (in Greek)
2. Andy Field, Jeremy Miles, Zoe Field, Discovering Statistics Using R, Εκδ. Προπομπός, Αθήνα, 2019. (in Greek)
3. Χαλικιάς Ι., 2017 , Στατιστική: Μέθοδοι Ανάλυσης για Επιχειρηματικές Αποφάσεις, Εκδόσεις Rosili, Αθήνα. (in Greek)
4. Σαρηγιαννίδης Ν., Κοντέος Γ., Εισαγωγή στη Στατιστική, Εκδ. Αλέξανδρος, Θεσσαλονίκη, 2016. (in Greek)
5. Berenson M.L., Levine D.M., Szabat K.A., 2018, Βασικές αρχές Στατιστικής για Επιχειρήσεις, Broken Hill, Λευκωσία, Κύπρος. (in Greek)

-Related Scientific Journals:

Journal of Business & Economic Statistics

Econometrics and Statistics

Journal of Statistics Education

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>104</b>	<b>SEMESTER</b>	<b>1st</b>
<b>COURSE TITLE</b>	MACROECONOMICS I		
<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>
Tutorials (Theory) & practice works		3	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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

Macroeconomic theory and, by extension, Macroeconomic Policy are key branches of Economics. The purpose of this course is the study and systematic analysis of the behavior of the overall sizes of the economy, also called macroeconomic aggregates. Macroeconomic aggregates lead us to draw conclusions about the overall course of the economy. The aim is to present and analyze the content of the Macroeconomic approach and how to use it in order to analyze and explain the goals and problems of the economy. The subjects of study are GDP, investment, consumption, savings, etc., as well as the problems of the balance of payments, inflation, unemployment, balanced growth, economic crises, etc. Discretionary fiscal and monetary policies are undertaken by economic authorities in order to achieve the macroeconomic objectives of stability, employment and economic growth.

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

- analyze and explain the various economic phenomena and economic aggregates, such as inflation, unemployment, GDP, the balance of payments, economic growth and the mechanisms through which these aggregates can be affected in order to maximize the economic well-being of the socio-economic system.
- understand how the interactions of economic variables can lead to positive results for the development of the Greek economy, and to what extent government policy can differentiate the state of economic development by implementing appropriate fiscal and monetary measures.
- Apply simple economic models and draw relevant conclusions about the overall heading of the economy.

#### General Competences

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology  
Adapting to new situations  
Decision-making

Project planning and management  
Respect for difference and multiculturalism  
Respect for the natural environment  
Showing social, professional and ethical responsibility and

<i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
Working independently Team work Decision-making Production of free, creative and inductive thinking	

### (3) SYLLABUS

1. Macroeconomic figures. 2. Unemployment and inflation. 3. Long-term economic growth. 4. Savings, investment expenditure and the financial system. 5. Income and expenditure. 6. Aggregate demand and aggregate supply. 7. Fiscal policy. 8. Money, banks and the Central Bank. 9. Monetary Policy. 10. Policies to deal with unemployment and inflation. 11. Macroeconomics of the open economy. 12. Examples of macroeconomics. 13. Financial crises.
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	practice works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE EVALUATION</b>	Written final exams that may include: <ul style="list-style-type: none"> <li>Judgemental questions</li> <li>Short answer questions</li> </ul>	

<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>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Krugman Paul και Wells Robin, «Μακροοικονομική σε Διδακτικές Ενότητες», Εκδόσεις Gutenberg, Αθήνα 2018. (in Greek)
2. Andrew B. Abel, Ben S. Bernanke και Dean Croushore, «Μακροοικονομική», 3η Έκδοση, Εκδόσεις Κριτική, Αθήνα 2017. (in Greek)
3. Michael Burda και Charles Wyplosz, «Μακροοικονομική: Μια Ευρωπαϊκή Προσέγγιση», 7η Έκδοση, Εκδόσεις Τζιόλα, Θεσσαλονίκη 2018. (in Greek)

-Related Scientific Journals:

American Economic Journal: Macroeconomics

Journal of Macroeconomics

NBER Macroeconomics Annual

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>105</b>	<b>SEMESTER</b>	<b>1st</b>
<b>COURSE TITLE</b>	COMPUTER SCIENCE		
<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>	
Tutorials (Theory)	2	5	
Laboratory	2		
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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

Computer science literacy is a top priority for the development of society. In recent years, considerable effort has been made in secondary education, albeit with mixed results. Students admitted to the Department of Economic Sciences have already acquired a good knowledge base from Secondary Education, at an initial – theoretical level. However, they present inhomogeneity in terms of practical knowledge and application in the subject of Information Technology.

The course includes an introduction to modern computer science. Hardware is presented, including data storage methods, digital design and architecture. In addition, there is an introduction to the study and development of algorithms with a real programming language (VBA). Finally, during the introductory exercises of the laboratory part of the course, an effort is made to acquire a common level of practical knowledge of handling the most important office applications, with an emphasis on word processing, spreadsheets, presentation software and their use in the cloud.

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

- Describe and analyze the basic components of a computer.
- Determine the usefulness and importance of each subsystem of the Computer.
- Evaluate and be able to select the appropriate subsystem, conducting the appropriate cost/benefit discussion.
- Evaluate and select appropriate peripherals for storage.
- Explain at a basic level the digital way of processing data.
- Be prepared for future hardware developments.
- Identify, analyze and monitor the execution progress of an algorithm.
- Apply appropriate algorithms for basic problems of searching, sorting and processing tables.
- Investigate the needs of development and synthesis of algorithmic techniques for specific applications of their specialty.
- Compose algorithms in a Programming Language in order to solve problems.
- Review algorithmic techniques for similar problems.
- Acquire the necessary skills to use and apply text writing and editing either locally or in the cloud. To acquire



<i>skills in the use and application of spreadsheets.</i>	
<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>	
<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>
<p>Working independently</p> <p>Team work</p> <p>Decision-making</p> <p>Production of free, creative and inductive thinking</p> <p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p>	

### (3) SYLLABUS

<p>Theory</p> <ol style="list-style-type: none"> <li>1. The computer and its applications.</li> <li>2. Data storage in digital format.</li> <li>3. Numbering systems and operations.</li> <li>4. Fundamentals of digital design, gates, circuits.</li> <li>5. Computer architecture, Von Neuman model, technologies, progress and future issues.</li> <li>6. Algorithms – basic concepts.</li> <li>7. Presentation of algorithms, Sequence, selection.</li> <li>8. Basic repeating structures.</li> <li>9. Data structures, arrays, dynamic structures.</li> <li>10. Algorithms in one-dimensional arrays.</li> <li>11. Algorithms in two-dimensional arrays.</li> <li>12. Search and sort I.</li> <li>13. Dynamic data structures</li> </ol> <p>Laboratory</p> <p>The Laboratory part of the course generally follows the course of the theoretical part. During the first five weeks there is a complete introduction to office applications. From the 6th week onwards, the VBA programming language is used for the algorithmic part of the material.</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class

<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>
<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>	Lectures	26
	Laboratory Practice works	26
	Independent Study	73
<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>Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)</p>	125
	<p>Theory: Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>The Laboratory part is checked on a weekly basis. Prepared assignments covering a specific part of the material each time are distributed and their correct execution is checked by all students. At the end of the semester, all students are tested in a laboratory examination (40% of the total grade)</p>	

## (5) ATTACHED BIBLIOGRAPHY

1. Β. Βράνα, Δ. Κύδρος, Εισαγωγικά θέματα πληροφορικής – Αλγοριθμικής, Εκδόσεις ΣΟΦΙΑ, Θεσ/νίκη, 2010 (in Greek)
2. Γ. Γιαγλής, Αρχές λειτουργίας και προγραμματισμού ηλεκτρονικών υπολογιστών, ΟΠΑ ΑΕ, 2012 (in Greek)
3. <https://www.khanacademy.org/computing/computer-science>

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>106</b>	<b>SEMESTER</b>	<b>1st</b>
<b>COURSE TITLE</b>	ACCOUNTING		
<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 and Practise work	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The aim of the course is to introduce students to the subject of accounting, which has invented and applied special signs and signifiers, which constitute a different language. A second aim is to assist in understanding the rules of recognition, depicting and interpretation of financial data and transactions and also to inform about the basic financial statements. Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Recognize and apply the accounting concept in the recording of accounts, the balance sheet and account balance.</li> <li>• Understand the tasks of determining the result of the annual accounting cycle and to organize the execution of the necessary actions.</li> <li>• Compare the different accounting entries corresponding to distinct transactions and to combine them to draw up the financial statements.</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an international environment                  Working in an interdisciplinary environment                  Production of new research ideas             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...                  .....             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....	

Working independently  
 Decision-making  
 Production of free, creative and inductive thinking

### (3) SYLLABUS

1. Introduction to Accounting. History and types of Accounting.
2. Legislative Framework - Greek Accounting Standards
3. Content and form of financial statements
4. Recognition of the elements of the financial statements
5. Classification of data and compilation of financial statements
6. Monitoring changes in assets, claims and liabilities.
7. The meaning and types of accounts. Opening, moving and closing. Journal entries and account balances.
8. Asset accounts.
9. Accounts Payable.
10. The revenue accounts.
11. The expense accounts.
12. End of use and result determination tasks.
- 13: Outline of the course.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	practice works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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,</i>	Written final exams that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> In each question, corresponding evaluation points are specified.	

<p><i>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>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Εισαγωγή στη Χρηματοοικονομική Λογιστική, Καραγιώργος Θεοφάνης, 2016, Εκδόσεις Αφοί Θ. Καραγιώργου Ο.Ε., Θεσσαλονίκη, ISBN: 978-618-82147-6-7 (in Greek)
2. Εισαγωγή στα Ελληνικά Λογιστικά Πρότυπα, Καρτάλης Νικόλαος, 2017, Εκδόσεις Μπαλουκτσή Βασιλική, ISBN: 978-618-83364-0-7 (in Greek).

### Relavant Scientific Journals

Journal of Accounting Research, Contemporary Accounting Research, Review of Accounting Studies, Accounting Forum, Accounting Horizons, Critical Perspectives on Accounting, European Accounting Review, Foundations and Trends in Accounting, etc.

## 14.2 2nd Semester Courses

### COURSE OUTLINE

#### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>201</b>	<b>SEMESTER</b>	<b>2nd</b>
<b>COURSE TITLE</b>	ENGLISH LANGUAGE		
<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 and Practise work		3	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

#### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The course aims in enabling students to understand and handle a developed and specialized vocabulary of economic terms, with an emphasis on Economic, Commercial and Business terminology through appropriate texts, articles, exercises, reports, etc. of commercial and financial content, as well as being able to hold a conversation on commercial topics using commercial and financial terminology. The course material also aims in knowing and understand the basic technical writing and drafting of resumes, business letters of different types, memoranda, reports, diagrams, etc., referring to financial, commercial or business matters.</p> <p>Upon completion of the course students should be able to:</p> <ul style="list-style-type: none"> <li>• Understand texts, articles, reports concerning issues related to the Economy and Business.</li> <li>• Understand and be fluent in commercial, financial and business terminology.</li> <li>• Understand the techniques of writing and drafting different types of business letters and resumes.</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an international environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking	

Working in an interdisciplinary environment Production of new research ideas	..... Others... .....
Working independently Team-work Production of free, creative and inductive thinking	

### (3) SYLLABUS

Learning the English language using the special terminology used by financial executives in daily practice (written and oral communication).

Special emphasis is placed on commercial-economic terminology, adequate written, but also oral communication, in matters of specialization in the foreign language.

Lexical, semantic, syntactic analysis of texts and articles of economic, business and commercial content.

Principles and practice in composing different types of business letters, memos, reports, articles, resumes, charts, etc.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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.  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
	practice works	13
	Independent Study	66
	Commercial mail writing	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure  Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other  Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Written final exams that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Lexical economic exercises</li> <li>• Commercial mail composition</li> </ul> In each question, corresponding evaluation points are specified. Evaluation criteria on commercial mail composing are explained to the students throughout the classes.	

## **(5) ATTACHED BIBLIOGRAPHY**

- Business English Studies, Antoniou Constantina
- THEORY & PRACTICE DEVELOPING TECHNICAL & ACADEMIC READING & WRITING SKILLS IN ENGLISH THROUGH 20 AUTHENTIC TEXTS , E.PANOURGIA
- ECONOMIC AND BUSINESS ENGLISH IN A NUTSHELL:A course book for Specific and Academic Purposes, ΦΩΤΕΙΝΗ ΠΕΡΔΙΚΗ, ΖΩΗ ΜΑΛΙΒΙΤΣΗ



## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>202</b>	<b>SEMESTER</b>	<b>2nd</b>
<b>COURSE TITLE</b>	FINANCIAL ACCOUNTING		
<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 and Practise work	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The course aims at the students' understanding of the structure of the Greek Accounting Standards (GAS) and the relationships of its accounts. In particular, it enables students to use accounts to track particular sub-categories of assets, claims and liabilities, as well as expenses and income.</p> <p>Students will be able to group the accounts based on the GAS chart of accounts, compare the income and expenses of a business and compose the effective accounts, so as to accurately determine the business result.</p> <p>After successful completion of the course the students will be able to:</p> <ul style="list-style-type: none"> <li>• Distinguish and explain the effects of financial transactions and transactions on the profitability and efficiency of the business</li> <li>• Accurately determine the assets and liabilities of a business entity.</li> <li>• Organize and evaluate the accounting treatment of individual assets, such as fixed assets, stocks, receivables, etc. Handle a large number and types of accounts in the entire business transaction circuit.</li> <li>• Have deep logical knowledge in more detail in specialized elements and types of accounts.</li> <li>• Prepare and interpret elementary financial statements of companies</li> </ul>		
<p><b>General Competences</b></p> <p>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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an international environment             </td> <td style="width: 50%; vertical-align: top;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking	

Working in an interdisciplinary environment Production of new research ideas	..... Others... .....
Working independently Decision-making Production of free, creative and inductive thinking	

### (3) SYLLABUS

<p>1. Introduction to the concept and content of Financial Accounting</p> <p>2. Legislative Framework - Greek Accounting Standards: Structure of accounting plan. Accounts, groups and their association.</p> <p>3. Identification of the elements of the financial statements based on the GAS.</p> <p>4. Classification of data and compilation of financial statements based on GAS.</p> <p>5. Accounting Fixed-tangible assets.</p> <p>6. Accounting of fixed-intangible assets.</p> <p>7. Valuation of stocks.</p> <p>10: The accounting of obligations.</p> <p>11: Adjusting Journal Entries.</p> <p>12: The determination of the result and the preparation of the balance sheet - results of use.</p> <p>13: Outline of the course.</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, 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>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	practice works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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,</i></p>	<p>Written final exams that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p>	

<p><i>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>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

- Χρηματοοικονομική Λογιστική, Καραγιώργος Θεοφάνης, 2018, Εκδόσεις Αφοί Θ. Καραγιώργου Ο.Ε., Θεσσαλονίκη, ISBN: 978-618-83370-1-5 (in Greek)
- Ελληνικά Λογιστικά Πρότυπα (Θεωρία και Ασκήσεις), Καρτάλης Νικόλαος, 2017, Εκδόσεις Μπαλουκτσή Βασιλική, ISBN: 978-618-83364-1-4 (in Greek).

Relevant Scientific Journals

Accounting Review, Journal of Accounting Research, Contemporary Accounting Research, Review of Accounting Studies, Abacus, British Accounting Review, European Accounting Review, International Journal of Accounting, etc.

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>203</b>	<b>SEMESTER</b>	<b>2nd</b>
<b>COURSE TITLE</b>	ECONOMIC GEOGRAPHY		
<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 and Practise work		3	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>This course aims to introduce students to the study of the geography of economic activities. The purpose is to present the spatial dimension of economic activity with the approach of new economic geography. New economic geography includes a general equilibrium theoretical framework in which the interplay of internal and external economies of scale, transport costs and market size, and increasing economic integration, altogether lead to concentration of industrial production in a region.</p> <p>Upon successful completion of the course, the students will:</p> <ul style="list-style-type: none"> <li>• Understand the application of basic principles of economics in space.</li> <li>• Distinguish between the geographical dimensions of economic activities, the processes of industrialization and mass production in their spatial contexts, the theories of business location and those of balanced and uneven spatial development.</li> <li>• Be able to collect, analyze, evaluate and present statistical data on the geography of the productive sectors in Greece and Europe.</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an international environment                  Working in an interdisciplinary environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking .....	

<i>Production of new research ideas</i>	<i>Others...</i> .....
Working independently Team work Decision-making Production of free, creative and inductive thinking	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. The spatial dimensions of economic activity.</li> <li>2. Concentrations of economic activity on a national (urban centers), local and global scale.</li> <li>3. Concentration and inequality in national and consolidated economies.</li> <li>4. New growth theory and new international trade theory.</li> <li>5. Economic theories of space: urban and regional economic.</li> <li>6. Marshallian regional externalities and regional specialization: industrial and technological clusters and urban agglomerations in the US and the EU.</li> <li>7. Inter-industry trade, international investment flows and the division of labour: the role of multinational enterprises and regional trade associations.</li> <li>8. The theoretical framework of the new economic geography: internal and external economies of scale, transport costs and market size as determinants of business establishment in space.</li> <li>9. Examples of the new economic geography: concentration-dispersion of enterprises, with multiple equilibrium points, in conditions of imperfect competition and economic integration.</li> <li>10. Effects on the welfare level of the regions.</li> <li>11. Political components of economic geography.</li> <li>12. Economic globalization in the light of economic geography.</li> <li>13. The contribution of the new economic geography to economic theory and policy.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	practice works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125

<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 exams that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>
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### **(5) ATTACHED BIBLIOGRAPHY**

1. Καραβέλη Ελένη, «Περιφερειακές Ανισότητες και Νέα Οικονομική Γεωγραφία», Ο.Π.Α., Αθήνα, 2016. (in Greek)
2. Λαμπριανίδης Λόης, «Οικονομική Γεωγραφία», Εκδόσεις Πατάκη, Αθήνα 2012. (in Greek)
3. Γιώτη-Παπαδάκη Όλγα, «Εισαγωγή στην Οικονομική Γεωγραφία», Εκδόσεις Κριτική, Αθήνα 2011(in Greek)

#### Relevant Scientific Journals

1. Cambridge Journal of Regions, Economy and Society
2. Economic Geography
3. Journal of Economic Geography

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>204</b>	<b>SEMESTER</b>	<b>2nd</b>
<b>COURSE TITLE</b>	ECONOMIC DEVELOPMENT		
<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 and Practise work	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><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>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p><i>The general aim of the course is the transfer of scientific knowledge and information related to economic development. In addition to the efficient distribution of scarce productive resources and their sustained growth over time, economic development also deals with the necessary economic, social and institutional mechanisms, both public and private, for large-scale improvements in livelihoods level of the population. Particular emphasis is placed on the various strategies of economic development, which are examined in the light of their objectives and the proposed policy measures for their realization.</i></p> <p><i>Upon successful completion of the course, the students will be able to:</i></p> <ul style="list-style-type: none"> <li>• understand and interpret national and global development problems.</li> <li>• understand statistical tables with recent data that demonstrate development problems in the modern world.</li> <li>• interpret indicators to facilitate international and longitudinal comparisons, of the basic levels of the countries of the world.</li> <li>• recognize patterns and draw conclusions from empirical evidence.</li> <li>• handle economic development problems.</li> <li>• have the ability to participate and make decisions in matters of economic development planning and addressing poverty in today's world.</li> </ul>		
<p><b>General Competences</b></p> <p><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> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> </ul> </td> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> </ul> </td> </tr> </table>	<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> </ul>
<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> </ul>	

<i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
Working independently Team work Decision-making Production of free, creative and inductive thinking	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Economic growth and development.</li> <li>2. Classic theories of economic growth and development.</li> <li>3. Contemporary models of development and underdevelopment.</li> <li>4. Poverty, inequality and development.</li> <li>5. Population growth and economic development.</li> <li>6. Urbanization and immigration.</li> <li>7. Human capital.</li> <li>8. Agricultural transformation and the environment.</li> <li>9. Development policy formulation factors.</li> <li>10. International trade theory and development strategy.</li> <li>11. Balance of payments, debt, economic crises and stabilization policies and external financing.</li> <li>12. Fiscal and monetary policy for development.</li> <li>13. Economic development of the Greek economy.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	practice works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>	Written final exams that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</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>	<ul style="list-style-type: none"> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Todaro Michael και Smith C. Stephen, «Οικονομική Ανάπτυξη», 13η έκδοση, Θεσσαλονίκη 2022, Εκδόσεις Τζιόλα. (in Greek)
2. Πετράκης Ε. Παναγιώτης, «Γενική Οικονομική Ανάπτυξη και Μεγέθυνση», Θεσσαλονίκη 2021, Εκδόσεις Ροπή. (in Greek)
3. Janvry alain De, Sadoulet Elisabeth, «Οικονομική της Ανάπτυξης: Θεωρία και Πράξη», Εκδόσεις Gutenberg, Αθήνα, 2020 (in Greek)

### Relavant Scientific Journals

1. European Journal of Development Research
2. Journal of Development Economics
3. World Development

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>205</b>	<b>SEMESTER</b>	<b>2nd</b>
<b>COURSE TITLE</b>	STATISTICS 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>	
Lectures (theory)	2	5	
Laboratory exercises	2		
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><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>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p><i>The general aim of the course is the understanding and knowledge of the operation of statistical inference with an emphasis on the development of statistical thinking and the ability to analyze quantitative and qualitative data. The application of techniques in the analysis and interpretation of the results of the economy and businesses in the context of both the Greek and the international economic environment, the trends and the demands of the interested parties in terms of the degree of comparability, is also a pursuit, as statistical methods find applications in almost all branches of human activity.</i></p> <p><i>Upon successful completion of the course, students are expected to be able to:</i></p> <ul style="list-style-type: none"> <li>• Use their knowledge and understand issues of generalization of conclusions.</li> <li>• Perform case checks.</li> <li>• Have the ability to apply regression methods.</li> <li>• Use statistical calculus for the analyses.</li> <li>• Evaluate and compose reports and analyzes that refer to financial management issues.</li> <li>• Acquire the necessary skills to support the extroverted orientation of agencies and businesses and draw conclusions referring to the data set by using a (small) subset of it.</li> </ul>		
<p><b>General Competences</b></p> <p><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> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>  <i>Adapting to new situations</i>  <i>Decision-making</i>  <i>Working independently</i>  <i>Team work</i>  <i>Working in an international environment</i> </td> <td style="width: 50%; border: none;"> <i>Project planning and management</i>  <i>Respect for difference and multiculturalism</i>  <i>Respect for the natural environment</i>  <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>  <i>Criticism and self-criticism</i>  <i>Production of free, creative and inductive thinking</i> </td> </tr> </table>	<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i>
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i>	

Working in an interdisciplinary environment Production of new research ideas	..... Others... .....
Working independently Team work Decision-making Production of free, creative and inductive thinking	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Estimations. Confidence intervals.</li> <li>2. Statistical hypothesis testing.</li> <li>3. Goodness of fit tests.</li> <li>4. Independence Tests and <math>\chi^2</math> distribution.</li> <li>5. Measuring the relationship between qualitative variables.</li> <li>6. Pearson's and Spearman's correlation coefficient.</li> <li>7. Hypothesis tests for association in a statistical population.</li> <li>8. Analysis of categorized data.</li> <li>9. Basic principles of simple regression.</li> <li>10. Regression model characteristics.</li> <li>11. Logarithmic regression.</li> <li>12. Multiple regression.</li> <li>13. Solving complex problems with real data.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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 practise	26
	Independent Study	53
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>  <i>Language of evaluation, methods of</i>	Theory Written final exams that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> </ul>	

<p><i>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>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p> <p>Laboratory The Laboratory part is evaluated on a weekly basis. Prepared assignments covering a specific part of the material each time are distributed and their correct execution is checked for all students. At the end of the semester, all students are tested in a laboratory examination</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. *Andy Field, Η Διερεύνηση της Στατιστικής με τη Χρήση του SPSS της IBM, Εκδ. Προπομπός, Αθήνα, 2016.* (in Greek)
2. *Χάλκος Γ., Στατιστική, 4η έκδοση, Εκδόσεις Δίσιγμα IKE, Θεσσαλονίκη, 2020.* (in Greek)
3. *Ζαφειρόπουλος Κ., Μυλωνάς Ν., Στατιστική με SPSS, 2020, Εκδ. Τζιόλα* (in Greek)

Relavant Scientific Journals  
Journal of Business & Economic Statistics  
Econometrics and Statistics  
Journal of Statistics Education

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>206</b>	<b>SEMESTER</b>	<b>2nd</b>
<b>COURSE TITLE</b>	BUSINESS ADMINISTRATION		
<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 and Practise Works	3	5	
<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 background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 general aim of the course is to initially analyze the role of the business world in the development of countries' economies, how they should develop comparative competitive potential in the various economic environments, and finally, how tomorrow's business executives should make individual and collective decisions (in collaboration with Management and employees) to achieve the strategic goals of the business. The theoretical lectures are supplemented with practical exercises, in order to understand issues of establishment, operation and development of actions of the various corporate types in Greece. Also, by assigning written assignments to the students, to motivate them to come into contact with daily issues of business operation, but also with issues of timeless development of the science of Management. As tomorrow's executives, students are obliged to contribute to the effort to shape the basic potential and skills of employees in businesses and organizations. The effort to form basic competencies and skills for businesses and their employees must be based on understanding the role of the business leader and the motivation mechanisms of employees. For this reason, a strategic planning is necessary, both at the operational level and at the departmental level (human resources, supply of raw materials, etc.). Strategic planning is based on a strategic plan, which must be drawn up based on the actual capabilities of the business.

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

- Get familiarized to the interesting world of businesses (small, medium and large) and to understand the operating mechanisms of the business process.
- Distinguish the main advantages, but also the weaknesses mainly of SME businesses and to propose ways to improve their competitiveness in the market.
- Design and implement business plans based on the potential of the business and its objectives, in an uncertain economic environment.
- Handle and elicit from their partners their intangible potential (abilities, skills, knowledge), which they will put at the service of the implementation of the company's objectives.
- Develop skills in Strategic Human Capital Management (recruitment, recruitment, development) and formulate

- elementary strategies and policies for the needs of mainly SME businesses.*
- *Develop abilities to acquire, analyze and synthesize information from secondary sources (or even primary), analyze them, compare them with other successful ones and make rational decisions.*
  - *Support the actions of businesses and entrepreneurs in the direction of extroversion, the rational use of resources and sustainable competitiveness.*

<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>	
<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 interdisciplinary environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Production of new research ideas</i>	<i>.....</i>
<i>Working in an international environment</i>	<i>Others...</i>
	<i>.....</i>

- Search for, analysis and synthesis of data and information, with the use of the necessary technology  
 Team work  
 Working in an competitive environment  
 Decision-making  
 Production of free, creative and inductive thinking

**(3) SYLLABUS**

1. Businesses - Organizations and Economic environment. Business Organization.
2. Legal forms of business activities in Greece.
3. Business and competitiveness, the contribution of production factors to business activity, SMEs and business environment.
4. Large companies and international action of companies.
5. Business planning and business strategy, competitiveness models and business extroversion.
6. Management and its functions, Management support systems, Manager characteristics, types of Managers.
7. Productivity, Efficiency, Economy, Management Systems and the Greek reality.
8. Productivity and Organization, Organizational theories, structures and control.
9. Evolution of the scientific theories of Management. The classic proposal.
10. The administrative proposal in Management, the bureaucratic proposal, psychotechnical proposals.
11. Neoclassical proposals in Management.
12. Decision-making, organization of production processes, Organizational behavior, forms of operational authority.
13. Leadership, motivation and motivation of human resources. Theories of motivation and organizational leadership.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education,</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class

<i>communication with students</i>																			
<p><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i></p> <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>	<table border="1"> <thead> <tr> <th><b>Activity</b></th> <th><b>Semester workload</b></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>26</td> </tr> <tr> <td>Practise works</td> <td>13</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Independent Study</td> <td>66</td> </tr> <tr> <td>Assignment (Essay writing)</td> <td>20</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)</td> <td>125</td> </tr> </tbody> </table>	<b>Activity</b>	<b>Semester workload</b>	Lectures	26	Practise works	13			Independent Study	66	Assignment (Essay writing)	20					Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
	<b>Activity</b>	<b>Semester workload</b>																	
	Lectures	26																	
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	Independent Study	66																	
	Assignment (Essay writing)	20																	
Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125																		
<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 exams that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>																		

## (5) ATTACHED BIBLIOGRAPHY

- *Μαντζάρης Γ.: «Σύγχρονο Management Επιχειρήσεων και Οργανισμών, Τόμος Α, Εκδόσεις Λογισμός, 2017. (in Greek)*
- *Montana P., Charnov B.: Management, Κλειδάριθμος, Αθήνα. (in Greek)*
- *Robbins Stephen P., Decenzo David A., Coulter Mary, Διοίκηση επιχειρήσεων, Έκδοση: 2η/2017, ΕΚΔΟΣΕΙΣ ΚΡΙΤΙΚΗ ΑΕ. (in Greek)*

Relavant Scientific Journals:

- Journal of Management
- European Management Journal
- International Studies of Management and Organization
- Journal of Small Business Management
- Journal of Management & Organization

## 14.3 3rd Semester Courses

### COURSE OUTLINE

#### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>301</b>	<b>SEMESTER</b>	<b>3rd</b>
<b>COURSE TITLE</b>	HUMAN RESOURCE MANAGEMENT		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

#### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>This course aims in acquiring knowledge related to the social role of work, planning, staffing, training and development of human resources, performance evaluation and modern trends in Human Resource Management.</p> <p>Upon successful completion of the course students will be able to:</p> <p>Understand the importance and role of work in the organization of a business and society.</p> <p>Know the modern trends in Human Resources Management, the strategic forms of restructuring and personnel training, as well as the procedures and methods of its selection.</p> <p>Be informed about Human Capital Management models in a multicultural space and world.</p>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an interdisciplinary environment</li> <li>Production of new research ideas</li> </ul> </td> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> <li>.....</li> </ul> </td> </tr> </table>	<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an interdisciplinary environment</li> <li>Production of new research ideas</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> <li>.....</li> </ul>
<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an interdisciplinary environment</li> <li>Production of new research ideas</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> <li>.....</li> </ul>	



<i>international environment</i>	<i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Team work</li> <li>• Working in an competitive environment</li> <li>• Decision-making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Environment of action of Businesses and Organizations</li> <li>2. Business Plan – Formation of Competitive advantages</li> <li>3. Strategic Human Capital Management</li> <li>4. Attracting and recruiting human capital</li> <li>5. Remuneration systems, education – training of human capital</li> <li>6. Flexible forms of work and their remuneration</li> <li>7. Motivation, Leadership, incitement in workplaces</li> <li>8. Theories of motivation and learning in workplaces</li> <li>9. Leadership Theories and effective Leadership</li> <li>10. Leadership Models, transformational Leadership</li> <li>11. Leadership, Coaching and Mentoring Techniques</li> <li>12. Knowledge Management Models</li> <li>13. Knowledge Management in SMEs, talent management</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, 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>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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</i></p>	<p>Written final exams that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul>	

<p><i>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>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

- *MANTZAPHIS IOANNHIS, ΣΤΡΑΤΗΓΙΚΗ ΔΙΟΙΚΗΣΗ ΑΝΘΡΩΠΙΝΟΥ ΚΕΦΑΛΑΙΟΥ, Εκδόσεις Λογισμός, 2017 (in Greek).*
- *Άννα-Μαρία Μουζά – Λαζαρίδη, ΔΙΟΙΚΗΣΗ ΑΝΘΡΩΠΙΝΩΝ ΠΟΡΩΝ, (in Greek)*
- *ΧΥΤΗΡΗΣ ΛΕΩΝΙΔΑΣ, ΔΙΟΙΚΗΣΗ ΑΝΘΡΩΠΙΝΩΝ ΠΟΡΩΝ, Εκδόσεις ΕΥΓΕΝΙΑ ΜΠΕΝΟΥ, 2018. (in Greek)*
- *R. Wayne Mondy, Joseph J. Martocchio, Βασίλης Κέφης, Γεώργιος Θερίου (επιμέλεια): Διαχείριση Ανθρώπινου Δυναμικού, 14η Έκδοση, Διαθέτης (Εκδότης) ΕΚΔΟΣΕΙΣ Α. ΤΖΙΟΛΑ & ΥΙΟΙ, 2017. (in Greek)*

### *Relevant scientific Journals*

- *Human Resource Management Review*
- *Human Resource Development Review*
- *Zeitschrift für Personalforschung (German Journal of Research in Human Resource Management)*
- *Human Organization*

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>302</b>	<b>SEMESTER</b>	<b>3rd</b>
<b>COURSE TITLE</b>	APPLIED ECONOMICS AND MANAGERIAL ACCOUNTING		
<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		2	5
Laboratory Exercises		2	
<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 background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 general aim of the course is to introduce the student to the applied economic-accounting management of businesses, with partial reference to the way of keeping ledgers/commercial management programs and emphasis on the computerized maintenance of ledgers according to the Greek Accounting Standards. The course, structured in a theoretical and laboratory part, has as its main objectives both the practical and the theoretical understanding of the above. The student, in a fully computerized environment learns the application of various accounting programs for keeping double-entry books, registers accounting events with real documents and performs all the entries and required actions up to and including the preparation of financial statements.

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

- Apply his/hers knowledge in a newly founded and update the double-entry books with all documents of income, expenses, purchases, offsetting entries.
- Understand the different concepts of the different courses, which he acquires in the previous semesters, by using them in the accounting software while keeping of the double-entry ledgers.
- Know how to keep double-entry ledgers, follow accounting procedures and extract financial statements.
- Analyze and interpret the printouts resulting from the accounting software of keeping double-entry books.
- Compare and evaluate the output results.

#### General Competences

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

Search for, analysis and synthesis of data and

information, with the use of the necessary technology

Adapting to new situations

Project planning and management

Respect for difference and multiculturalism

Respect for the natural environment

<i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Adapting to new situations</li> <li>• Decision-making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<p>1. Introduction to the Greek Accounting Standards and Applied Financial-Accounting Management.</p> <p>2. Business software, Computerized accounting and Financial and accounting management information systems.</p> <p>3. Update of double and simple books using computerized accounting programs, according to the Greek Accounting Standards.</p> <p>4. Preparing a computerized double-entry book system for operation. Define operating parameters.</p> <p>5. Registration of Chart of Accounts. Determination of General Accounting movements.</p> <p>6. Start-up of a company in an accounting program for keeping double-entry books.</p> <p>7. Accounting entries with real documents for entries of all groups of the Chart of Accounts (according to the Greek Accounting Standards).</p> <p>8. Modification and correction of accounting items. Checks of day entries.</p> <p>9. Entries of closing and preparation of financial statements.</p> <p>10. Computerized application of accounting procedures.</p> <p>11. Prints of journal entries, account balances, detailed ledgers, general ledger.</p> <p>12. Printouts of transactions (consolidated statements) of customers and suppliers, asset register, financial statements.</p> <p>13. Course revision</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	<p>In the classroom, face to face.</p>	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Basic software (windows, word, power point, the web, etc.).</p> <p>Support of learning process through the electronic platform / e-class</p>	
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i></p> <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</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Laboratory exercises	26
	Independent Study	63
	Assignment (Essay writing)	10

<i>activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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 final exams that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

- Εφαρμοσμένη Λογιστική Εταιριών σύμφωνα με τα Ελληνικά Λογιστικά Πρότυπα, Καραγιώργος Θεοφάνης, 2018, Εκδόσεις Αφοί Θ. Καραγιώργου Ο.Ε., Θεσσαλονίκη, ISBN: 978-618-83370-5-3 (in Greek)
- Μηχανογραφημένη Λογιστική II, Δάπης Δημήτριος, Αθανασίου Δημήτριος, 2017, Εκδόσεις Epsilon Net A.E., Θεσσαλονίκη, ISBN: 978-618-83139-1-0 (in Greek)
- Μηχανογραφημένη Λογιστική με Ελληνικά Λογιστικά Πρότυπα, Καρτάλης Νικόλαος, 2017, Εκδόσεις Μπαλουκτσή Βασιλική, ISBN: 978-618-83364-4-5 (in Greek)

-Relevant scientific Journals:

International Journal of Accounting & Information Management, International Journal of Accounting Information Systems, Information Systems Research, Journal of Management Information Systems, European Journal of Information Systems, etc.

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>303</b>	<b>SEMESTER</b>	<b>3rd</b>
<b>COURSE TITLE</b>	INFORMATION SYSTEMS		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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

Modern businesses have become highly dependent on technology. The use of new technologies gives all businesses importance competitive advantage, while on the contrary the lack of new technologies can be fatal for a business and even result in its termination. In order to remain in the foreground, businesses invest in various Information Systems that help not only in production, but more generally in the management of the whole enterprise. The general pursuit of the course is understanding and knowledge of both Information systems as well as the economic environment, modern developments of new Technologies in Information Technology in terms of Greece but also the international environment. Through lectures and case studies in the practical exercises the goal is to get to know and analyze the Greek economic and business reality, with the use of Integrated Information Systems Business Resource Management (E.R.P.) but also CRM, DSS etc. which hold the scepter of new technologies since they can manage any business, entirely and with great success.

After successful completion of the course, students will:

- Define what an information system is, separate the concepts data, information and knowledge, analyze the information system with a systemic approach, explain and analyze the view of information systems as socio-technical systems
- Distinguish the dimensions of information systems, organizational, administrative and technological, distinguish and analyze the different types of information systems according to the management level of the organization
- Describe the role of information systems in the modern organization, analyze the value that information systems can provide to an organization, explain the concept of business process and its types, describe the operating environment of information systems, analyze the concept of the information technology infrastructure, to describe and evaluate the technologies, existing and emerging, that constitute an infrastructure for information systems.
- Distinguish between categories of organization, define the concept of information systems management, explain the concept of business information systems, analyze enterprise resource planning (ERP) systems, supply chain management (SCM) systems and customer relationship management (CRM) systems, to describe the relationship between information systems and an organization's strategy

<ul style="list-style-type: none"> <li>Analyze the types of decisions in structured, semi-structured and unstructured, distinguish between decisions in strategic planning decisions, administrative control decisions and operational control decisions, define management information systems and decision support information systems.</li> <li>Explain the concept of information systems security, recognize the risks it is threatened by, distinguish the different types of vulnerabilities, threats and attacks, identify and evaluate the security requirements that must be met, describe and evaluate the technologies, applications and systems that can be used as safety mechanisms</li> </ul>																		
<p><b>General Competences</b></p> <p>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?</p> <table border="0"> <tr> <td>Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td>Project planning and management</td> </tr> <tr> <td>Adapting to new situations</td> <td>Respect for difference and multiculturalism</td> </tr> <tr> <td>Decision-making</td> <td>Respect for the natural environment</td> </tr> <tr> <td>Working independently</td> <td>Showing social, professional and ethical responsibility and sensitivity to gender issues</td> </tr> <tr> <td>Team work</td> <td>Criticism and self-criticism</td> </tr> <tr> <td>Working in an interdisciplinary environment</td> <td>Production of free, creative and inductive thinking</td> </tr> <tr> <td>Production of new research ideas</td> <td>.....</td> </tr> <tr> <td>Working in an international environment</td> <td>Others...</td> </tr> <tr> <td></td> <td>.....</td> </tr> </table>	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 interdisciplinary environment	Production of free, creative and inductive thinking	Production of new research ideas	.....	Working in an international environment	Others...		.....
Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management																	
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Production of new research ideas	.....																	
Working in an international environment	Others...																	
	.....																	
<ul style="list-style-type: none"> <li>Working independently</li> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Project planning and management</li> </ul>																		

**(3) SYLLABUS**

<ol style="list-style-type: none"> <li>Basic concepts, Data - Information - Knowledge, Systemic theory, the dimensions of I.S.</li> <li>Categories and types of I.S.</li> <li>The role of I.S. in organizations, Evaluation, Effectiveness and efficiency, data quality.</li> <li>Business processes, organizational and technological environment</li> <li>I.S. Infrastructures I</li> <li>I.S. Infrastructures II</li> <li>Organization and Management of I.S., Acquisition Strategies</li> <li>ERP</li> <li>CRM, SCM</li> <li>Types of decisions, Decision support systems – staff members</li> <li>Vulnerabilities, security, workarounds</li> <li>Presentation of projects</li> <li>Course revision</li> </ol>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b></p> <p>Face-to-face, Distance learning, etc.</p>	In the classroom, face to face.	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p>Use of ICT in teaching, laboratory education, communication with students</p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p><b>TEACHING METHODS</b></p> <p>The manner and methods of teaching are described in detail.</p> <p>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><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	26
	Practise works	13
	Independent Study	66

<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>	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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 exams that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and multiple choice Questions</li> <li>• Application exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

#### **(5) ATTACHED BIBLIOGRAPHY**

- *Kenneth C. Laudon, Jane P. Laudon, ΠΛΗΡΟΦΟΡΙΑΚΑ ΣΥΣΤΗΜΑΤΑ ΔΙΟΙΚΗΣΗΣ, 2014, ΕΚΔΟΣΕΙΣ ΚΛΕΙΔΑΡΙΘΜΟΣ ΕΠΕ. (in Greek)*
- *Wallace Patricia, ΠΛΗΡΟΦΟΡΙΑΚΑ ΣΥΣΤΗΜΑΤΑ ΔΙΟΙΚΗΣΗΣ, 2014, ΕΚΔΟΣΕΙΣ ΚΡΙΤΙΚΗ ΑΕ (in Greek)*



## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>304</b>	<b>SEMESTER</b>	<b>3rd</b>
<b>COURSE TITLE</b>	INTERNATIONAL AND EUROPEAN ECONOMICS		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialised knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><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>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul> <p><i>The general aim of the course is understanding and knowledge of the international economic environment, trends and organizations that influence it, modern developments in the EU. and in the Balkan region, as well as Greece's position in the European, Balkan and international environment.</i></p> <p><i>In particular, through lectures and the case studies, the aim is for the students to get to know and analyze the Greek economic and business reality, in the context of the international economic environment and in particular that of the European Union and the Balkan countries in transition.</i></p> <p><i>Also, to be able to use the knowledge and understanding of the issues of the international, European and Balkan economic environment during professional engagement in extroverted organizations and companies and have the ability to develop and support arguments to solve problems related to the international economic and business environment.</i></p> <p><i>Finally, to have the ability to gather, analyze and interpret reports, studies and quantitative data on the international economic environment and form judgments on relevant economic and scientific issues, as well as be able to present and support data, ideas, problems and solutions to specialized and non-specialized audiences.</i></p> <p><i>Upon successful completion of the course, the student will be able to:</i></p> <ul style="list-style-type: none"> <li>• Know the modern economic environment in the era of globalization, its content and trends.</li> <li>• Know the functions of EU institutions and policies, especially those related to business and competition.</li> <li>• Understand the characteristics of developing economies.</li> <li>• Analyze and interpret international trade, investment and monetary relations and in particular as it relates to foreign trade, foreign exchange and foreign investment.</li> <li>• Interpret the developments in the Balkans and Greece's role in them and especially foreign trade and investments.</li> <li>• Evaluate and compose reports and analyses that refer to issues of international and especially European and Balkan business cooperation.</li> <li>• Acquire the necessary skills to support the outward orientation of organizations and businesses in general and especially in the Balkan countries.</li> </ul>
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<ul style="list-style-type: none"> <li>Develop the necessary knowledge acquisition skills, in matters of the international economic environment, for further studies at postgraduate level.</li> </ul>																		
<p><b>General Competences</b></p> <p>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?</p> <table border="0"> <tr> <td>Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td>Project planning and management</td> </tr> <tr> <td>Adapting to new situations</td> <td>Respect for difference and multiculturalism</td> </tr> <tr> <td>Decision-making</td> <td>Respect for the natural environment</td> </tr> <tr> <td>Working independently</td> <td>Showing social, professional and ethical responsibility and sensitivity to gender issues</td> </tr> <tr> <td>Team work</td> <td>Criticism and self-criticism</td> </tr> <tr> <td>Working in an interdisciplinary environment</td> <td>Production of free, creative and inductive thinking</td> </tr> <tr> <td>Production of new research ideas</td> <td>.....</td> </tr> <tr> <td>Working in an international environment</td> <td>Others...</td> </tr> <tr> <td></td> <td>.....</td> </tr> </table>	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 interdisciplinary environment	Production of free, creative and inductive thinking	Production of new research ideas	.....	Working in an international environment	Others...		.....
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<ul style="list-style-type: none"> <li>Working independently</li> <li>Team Work</li> <li>Working in an international environment</li> <li>Decision making</li> <li>Production of free, creative and inductive thinking</li> </ul>																		

**(3) SYLLABUS**

<ol style="list-style-type: none"> <li>Theories of international trade.</li> <li>The modern economic environment, Globalization.</li> <li>The international economic crisis and the crisis in the EU and in Greece.</li> <li>Controversial international problems: poverty, environment, oil, immigration.</li> <li>The Financial Conclusions.</li> <li>International transactions (trade, investments).</li> <li>The international and European monetary system.</li> <li>The International Economic Organizations.</li> <li>The European Union, treaties, institutions, budget and structural funds.</li> <li>Community policies, Constitutional Treaty.</li> <li>The Balkan economies in transition</li> <li>The role of Greece in the Balkans and Greek investments in the Balkans.</li> <li>Developing and emerging economies.</li> </ol>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b></p> <p>Face-to-face, Distance learning, etc.</p>	In the classroom, face to face.	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p>Use of ICT in teaching, laboratory education, communication with students</p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p><b>TEACHING METHODS</b></p> <p>The manner and methods of teaching are described in detail.</p> <p>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-</p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	26
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20

<i>directed study according to the principles of the ECTS</i>		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### **(5) ATTACHED BIBLIOGRAPHY**

1. Μαγούλιος Γιώργος, Προσεγγίσεις σε θέματα της Διεθνούς και Ευρωπαϊκής Οικονομικής Συνεργασίας, Εκδ. Β' Δ. Σφακιανάκη, Θεσσαλονίκη 2006. (in Greek)
2. Ι. Χατζηδημητρίου, Διεθνείς Επιχειρηματικές Δραστηριότητες, εκδ. ΑΝΙΚΟΥΛΑ, 2003. (in Greek)

#### *Relevant scientific Journals*

1. *Journal of Business and Economics*
2. *South Eastern Europe Journal of Economics*

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>305</b>	<b>SEMESTER</b>	<b>3rd</b>
<b>COURSE TITLE</b>	MACROECONOMICS 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>
Lectures and Practise Works		3	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialised knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>												
<p>This course is a continuation of the course "Macroeconomics I" and its purpose is to deepen the study and analysis of the models of modern Macroeconomics. The aim is to complement the knowledge that the students acquired from the course "Macroeconomics I" in order to obtain a more complete picture of contemporary economic phenomena and the formulation of economic policy.</p> <p>The course aims the thorough and accessible presentation of all the basic macroeconomic models that will help the student develop a clearer and more complete perspective on the economic events of the 21st century.</p> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• use functional relationships, diagrams, and the findings of empirical research to suggest ways to address/solve key macroeconomic issues.</li> <li>• understand how an open economy function.</li> <li>• evaluate/analyze the effects of economic policy and external events.</li> <li>• develop students' analytical and theoretical abilities and apply them to issues of modern fiscal and monetary policy in the context of an open economy.</li> </ul>												
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td style="width: 50%; border: none;">Project planning and management</td> </tr> <tr> <td style="border: none;">Adapting to new situations</td> <td style="border: none;">Respect for difference and multiculturalism</td> </tr> <tr> <td style="border: none;">Decision-making</td> <td style="border: none;">Respect for the natural environment</td> </tr> <tr> <td style="border: none;">Working independently</td> <td style="border: none;">Showing social, professional and ethical responsibility and sensitivity to gender issues</td> </tr> <tr> <td style="border: none;">Team work</td> <td style="border: none;">Criticism and self-criticism</td> </tr> <tr> <td style="border: none;">Working in an interdisciplinary environment</td> <td style="border: none;">Production of free, creative and inductive thinking</td> </tr> </table>	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 interdisciplinary environment	Production of free, creative and inductive thinking
Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and management											
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Working in an interdisciplinary environment	Production of free, creative and inductive thinking											

<i>Production of new research ideas Working in an international environment</i>	..... Others... .....
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Introduction to the subject and objectives of macroeconomics.</li> <li>2. GDP and national accounts.</li> <li>3. Current account balance.</li> <li>4. Keynesian cross.</li> <li>5. IS/LM model.</li> <li>6. Phillips Curve and IS-MP-PC Model.</li> <li>7. Mundell-Fleming model.</li> <li>8. Aggregate demand and supply model.</li> <li>9. Monetary policy.</li> <li>10. Fiscal policy.</li> <li>11. Effectiveness of economic policies.</li> <li>12. Financial crises.</li> <li>13. Macroeconomic policy in modern Greece.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i></p> <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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125	
<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</i></p>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and Multiple Choice questions</li> <li>• Applications exercises</li> </ul>	

<p><i>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>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
--	--

**(5) ATTACHED BIBLIOGRAPHY**

1. Olivier Blanchard, «Μακροοικονομική», 8η Έκδοση, Εκδόσεις Επίκεντρο, Αθήνα 2021. (in Greek)
2. Gregory N. Mankiw, «Μακροοικονομική», Εκδόσεις Gutenberg, Αθήνα 2019. (in Greek)
3. Gregory N. Mankiw και Mark P. Taylor, «Οικονομική: Μακροοικονομική», 5η Έκδοση, Εκδόσεις Τζιόλα, Θεσσαλονίκη 2021. (in Greek)

-Relevant scientific Journals:

1. American Economic Journal: Macroeconomics
2. Journal of Macroeconomics
3. NBER Macroeconomics Annual

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>306</b>	<b>SEMESTER</b>	<b>3rd</b>
<b>COURSE TITLE</b>	OPERATIONS RESEARCH		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialised knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The course's objective is to educate students in making decisions with a scientific foundation, with the aim of making the best possible use of existing resources. The aim is to acquaint students with the mathematical modeling of various practical problems that appear in many fields. The interest is focused on understanding and recognizing the difficulty of solving them and on establishing appropriate algorithmic techniques for solving them.</p> <p>After completing the course the student will be able to:</p> <ul style="list-style-type: none"> <li>• Form - model decision and constraint problems in economic matters.</li> <li>• Graphically solve and approximate the optimal solution.</li> <li>• Apply known methods (such as the simplex method) and analyze the economic interpretation of the method.</li> <li>• Solve transport and assignment problems.</li> <li>• Make decisions in conditions of uncertainty or risk.</li> <li>• Solve games.</li> <li>• Model and solve queues.</li> <li>• Model and manage inventories.</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an interdisciplinary environment</li> </ul> </td> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> </ul> </td> </tr> </table>	<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an interdisciplinary environment</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> </ul>
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Production of new research ideas Working in an international environment	..... Others... .....
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Mathematical models in business decision making.</li> <li>2. Linear programming and graphical solution.</li> <li>3. Linear programming and Simplex method.</li> <li>4. Linear programming in practice.</li> <li>5. Use of computer in solving linear programming problems.</li> <li>6. Problems of transportation and assignments.</li> <li>7. Dynamic programming</li> <li>8. Decision theory</li> <li>9. Game theory</li> <li>10. Queues.</li> <li>11. Case studies.</li> <li>12. Inventory management models.</li> <li>13. Simulation.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i></p> <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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125	
<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</i></p>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and Multiple Choice questions</li> <li>• Applications exercises</li> </ul>	



<p><i>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>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Παντελής Υψηλάντης, *Επιχειρησιακή Έρευνα*, εκδ. Προπομπός, Κιμέρης Θ., 2015. (in Greek)
2. Hamdy Taha, *Επιχειρησιακή Έρευνα*, εκδ. Α. Τζιόλα & Υιοί Α.Ε., 2017. (in Greek)
3. David R. Anderson, Dennis J. Sweeney, Thomas A. Williams, Kipp Martin, *Διοικητική επιστήμη -ΠΟΣΟΤΙΚΕΣ ΜΕΘΟΔΟΙ ΓΙΑ ΤΗ ΛΗΨΗ ΕΠΙΧΕΙΡΗΜΑΤΙΚΩΝ ΑΠΟΦΑΣΕΩΝ*, Εκδ. Κριτική, Αθήνα, 2014. (in Greek)

*-Relevant scientific Journals:*

*European Journal of Operational Research*  
*Journal of the Operational Research Society*  
*International Journal of Operational Research*  
*Operational Research*

## 14.4 4th Semester Courses

### COURSE OUTLINE

#### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>401</b>	<b>SEMESTER</b>	<b>4th</b>
<b>COURSE TITLE</b>	ECONOMETRICS		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialised knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

#### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul> <p>The course aims in bringing the students into contact with a subject that is applied, but also theoretically grounded with knowledge of mathematics and statistics they have acquired in previous semesters of their studies. The aim is for students to understand the basic theory of econometrics, the connection of its main theoretical results with the assumptions on which these results are based, and the limitations these assumptions impose on the way we use econometrics in applications. To understand the way econometrics is applied to specific problems that arise in the context of economic theory and especially financial analysis. All students are expected to be able to use what they have learned in problems similar to those analyzed during the course.</p> <p>Upon successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Understood univariate and multivariate linear regression (OLS).</li> <li>• Familiarize with OLS special topics.</li> <li>• Understand the hypotheses tests, autocorrelation and heteroscedasticity.</li> <li>• Can use time series analysis models.</li> </ul>						
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td style="width: 50%; border: none;">Project planning and management</td> </tr> <tr> <td style="border: none;">Adapting to new situations</td> <td style="border: none;">Respect for difference and multiculturalism</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">Respect for the natural environment</td> </tr> </table>	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		Respect for the natural environment
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Adapting to new situations	Respect for difference and multiculturalism					
	Respect for the natural environment					

<i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> Working in an international environment	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Introductory concepts. Financial data structure.</li> <li>2. The bivariate linear problem.</li> <li>3. The multivariable linear problem.</li> <li>4. The coefficient of determination and the corrected determination coefficient. Sources of variability in linear regression.</li> <li>5. Hypothesis tests with the t and F statistics.</li> <li>6. Stability test of the model's coefficients. Special forms of explanatory variables.</li> <li>7. Multicollinearity.</li> <li>8. Heteroscedasticity.</li> <li>9. Autocorrelation.</li> <li>10. Misspecification.</li> <li>11. Dummy variables.</li> <li>12. Simultaneous equation models.</li> <li>13. Limited dependent variable regression models.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE</b>	Written final exams (60%) that may include:	

<b>EVALUATION</b>	
<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>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and Multiple Choice questions</li> <li>• Applications exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>

## **(5) ATTACHED BIBLIOGRAPHY**

1. Dimitrios Asteriou - Stephen G. Hall, 2018, *Εφαρμοσμένη Οικονομετρία*, Εκδ. Προπομπός. (in Greek)
2. Κατρακυλίδης Κ., Ταμπάκης Ν., *Εισαγωγή στην Οικονομετρία-Ασκήσεις*, Εκδ. Μάρκου & Υιός, Θεσσαλονίκη, 2011. (in Greek)
3. Χάλκος Γ., *Οικονομετρία*, 2η έκδοση, Εκδόσεις Δίσιγμα ΙΚΕ, Θεσσαλονίκη, 2019. (in Greek)

*-Relevant scientific Journals:*

*Journal of Econometrics*

*Econometrics*

*The Econometrics Journal*

*Journal of Forecasting*

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>402</b>	<b>SEMESTER</b>	<b>4th</b>
<b>COURSE TITLE</b>	BUSINESS ECONOMICS		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialised knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>								
<p>The general aim of the course is the presentation of scientific developments in the field of Private Finance, which includes both theoretical and applied business economics. Theory aims at the theoretical foundation. To this end, it finds the similarities, identifies the differences, coincidences and contradictions that dominate the structures, configurations, functional phases, and development perspectives of businesses. Based on the findings of its studies, it proceeds to draw up laws or models capable of identifying, describing and explaining all the parameters, which support or cooperate in the establishment, organization, action, development and activity of businesses. Applied business economics investigates the real side of the matter. It analyzes and studies the operation and action of businesses, as an empirical science, which utilizes and tests in the real world, the teachings and findings of theoretical research.</p> <p>Through break-even analysis and leverage analysis, it helps the student understand decision-making related to production volume and operational risk analysis.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Formulate and evaluate strategies in all types of for-profit and non-profit organizations.</li> <li>• Has the ability to make appropriate strategic decisions for the specific business or organization using techniques combined with the insight and intuition gained from teaching the course.</li> <li>• Is able to provide answers to practical issues related to rational decision-making at the level of the production process, making use of quantitative models of the science of Business Economics.</li> </ul>								
<p><b>General Competences</b></p> <p>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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td style="width: 50%; border: none;">Project planning and management</td> </tr> <tr> <td style="border: none;">Adapting to new situations</td> <td style="border: none;">Respect for difference and multiculturalism</td> </tr> <tr> <td style="border: none;">Decision-making</td> <td style="border: none;">Respect for the natural environment</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">Showing social, professional and ethical responsibility and</td> </tr> </table>	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		Showing social, professional and ethical responsibility and
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							
	Showing social, professional and ethical responsibility and							

<i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> <i>Working in an international environment</i>	<i>sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Definition, concept, object of Business Economics</li> <li>2. Discrimination of businesses based on their legal form</li> <li>3. Business size classes based on criteria (Small, medium, large).</li> <li>4. Affiliated businesses. Business acquisitions and mergers.</li> <li>5. Multinational or international companies</li> <li>6. Public-Private Partnerships (PPPs)</li> <li>7. Concept of productivity and related concepts (Efficiency, Effectiveness, Economy)</li> <li>8. Concept of the neutral or breakeven point of business.</li> <li>9. Linear and non-linear breakeven point. Deadlock of multigeneration. Application exercises.</li> <li>10. Inventory Theory (Inventory Control and Management)</li> <li>11. Non-linear inventories (Discounted inventories). Application exercises.</li> <li>12. Reference to the analysis of financial statements</li> <li>13. Reference to numerals. Application exercises.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i>  <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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
	<p>Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)</p>	125
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b></p> <p style="text-align: center;"><i>Description of the evaluation procedure</i></p>	<p>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</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>	<ul style="list-style-type: none"> <li>• Comparative evaluation of theory elements</li> <li>• True/False and Multiple Choice questions</li> <li>• Applications exercises</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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1. Αλεξανδράκης Αλέξανδρος, Παζάρσκης Μιχαήλ, «Οικονομική των Επιχειρήσεων» Θεσσαλονίκη 2018, εκδόσεις Λογισμός (in Greek)
2. N. Gregory Mankiw, Mark P. Taylor, Andrew Ashwin,», Οικονομική των Επιχειρήσεων», Επιστημονική επιμέλεια, Χρήστος Γκενάκος, Εκδόσεις Τζιόλα, 2η Έκδοση (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>403</b>	<b>SEMESTER</b>	<b>4th</b>
<b>COURSE TITLE</b>	HISTORY OF ECONOMIC THEORIES		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><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>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p><i>The purpose of the course is the presentation, analysis and critical evaluation of the various schools of economic thought starting with the mercantilists and the physiocrats and continuing with Smith and Ricardo. Also, Marx's economics, classical approach and neoclassical economics, as well as Keynesian Economics and Monetarism of M. Friedman.</i></p> <p><i>Upon successful completion of the course students will be able to:</i></p> <p><i>Know the schools of economic thought in their historical path and dimension.</i></p> <ul style="list-style-type: none"> <li>• Understand the issues related to neoclassical economics, Keynesian Economics and M. Friedman's monetarism.</li> <li>• Analyze and interpret the theories of mercantilists, naturalists, Smith and Ricardo.</li> <li>• Interpret the basic models of economic theories.</li> <li>• Evaluate and compose reports and analyzes that refer to topics in the history of economic thought.</li> <li>• Acquire the necessary skills to support and compare past and modern economic theories.</li> <li>• Develop the necessary knowledge and skills for further studies at postgraduate level.</li> </ul>		
<p><b>General Competences</b></p> <p><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> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <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 interdisciplinary environment</i></p> <p><i>Production of new research ideas</i></p> <p><i>Working in an international environment</i></p> </td> <td style="width: 50%; border: none;"> <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> </td> </tr> </table>	<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 interdisciplinary environment</i></p> <p><i>Production of new research ideas</i></p> <p><i>Working in an international environment</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>
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.....
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>

**(3) SYLLABUS**

<ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Beginnings of Economic Theory</li> <li>3. The Wealth of Nations by Adam Smith</li> <li>4. David Ricardo's Principles of Political Economy</li> <li>5. Marx's Capital</li> <li>6. The Structure of Classical Theory</li> <li>7. The Structure of Neoclassical Theory</li> <li>8. The General Theory of J. M. Keynes</li> <li>9. Keynesian Economics</li> <li>10. The Monetarism of M. Friedman</li> <li>11. The New Classical approach</li> <li>12. The Real Business Cycles Approach</li> <li>13. The New Keynesian Approach</li> </ol>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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,</i>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Comparative evaluation of theory elements</li> <li>• True/False and Multiple Choice questions</li> <li>• Applications exercises</li> </ul> In each question, corresponding evaluation points are specified.	

<p><i>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>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. RUBIN IL'JIC ISSAK , *ΙΣΤΟΡΙΑ ΟΙΚΟΝΟΜΙΚΩΝ ΘΕΩΡΙΩΝ* , Εκδόσεις Κριτική. *(in Greek)*
2. ΧΟΥΜΑΝΙΔΗΣ Θ. ΛΑΖΑΡΟΣ, *ΙΣΤΟΡΙΑ ΟΙΚΟΝΟΜΙΚΩΝ ΘΕΩΡΙΩΝ ΑΠΟ ΤΩΝ ΑΡΧΑΙΩΝ ΧΡΟΝΩΝ ΜΕΧΡΙ ΤΩΝ ΗΜΕΡΩΝ ΜΑΣ*, Σύγχρονη Εκδοτική. *(in Greek)*

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>404</b>	<b>SEMESTER</b>	<b>4th</b>
<b>COURSE TITLE</b>	MARKETING		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul> <p>The purpose of the course is to make a first contact of the students with the mechanisms of action of this important business function. Future graduates as executives of finance and not only entities have a multiple and complex role to play. They are not only the financial advisors of the entrepreneur or organizations, but they can become business executives or entrepreneurs themselves. Greek businesses with inherent weaknesses (small size, lack of organization, specialized staff, etc.) must develop actions making use of the particular abilities and skills of their staff and to shape into products and services those characteristics that are difficult to copy (quality, packaging, appropriate sensory dynamics, etc.). The Marketing course offers them the opportunity to develop knowledge and skills to fulfill this role. Through research of the market (goods and services), knowledge of the particular dynamics of the business and a good Marketing plan, he will be able to make proposals for the development of actions in areas where Marketing opens up new avenues (4Ps of Marketing). An attempt is made for the student to understand the necessity of extroverted action of economic entities. In the direction of the implementation of this strategy there is no better method and irreplaceable experience than the availability of their goods and services in competitive environments. The value of the business is shaped by the value recognized by the customer, the supplier and the market in general.</p> <p>With the project assigned to the students, we aim to acquaint the students with the mechanisms of Marketing, the use of its various tools, the acquisition of the ability to analyze issues related to the application of Marketing tools and the realization of the goals of finance and not only entities ..</p> <p>After successfully completion of the course, the student should be able to:</p> <ul style="list-style-type: none"> <li>• Know the modern trends in the science of Marketing and how this contributes to shaping conditions for the competitiveness of businesses.</li> <li>• Understand in a rational and efficient way issues related to the Micro- and Macro-environment of the business and to draw conclusions from the way it operates.</li> <li>• Approach, understand and analyze issues, which help the company in the formulation of the Marketing-plan, in the context of the competitive market.</li> <li>• Formulate market research questionnaires and analyze, synthesize and apply knowledge gained from primary</li> </ul>
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<p>research.</p> <ul style="list-style-type: none"> <li>• Contribute to the formulation of policies on behalf of the company (4P), which will optimize its goals.</li> <li>• As an executive, to know how the value (Value) of economic entities is formed and to operate based on the needs of consumers and the provision of utility to them, through the products and services offered by the company.</li> <li>• Contribute, in the context of healthy competition and respect for people and the environment, to the formulation of tactics and strategies by the company, which will form the basis of their competitiveness and survival at national and international level.</li> <li>• Finally, with the acquired knowledge, he will be able to support the efforts of mainly media companies for extroversion through the use of modern Marketing methods and tools.</li> </ul>																			
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**(3) SYLLABUS**

<ol style="list-style-type: none"> <li>1. Necessity and objectives of Marketing, Evolution of Marketing, the 4Ps and customer-consumer product relationships.</li> <li>2. Market and Consumer, types of markets, market analysis and Marketing strategic importance, Marketing information support systems.</li> <li>3. Market segmentation, Cluster Analysis, unidimensional and multidimensional segmentation strategies.</li> <li>4. Consumer behavior, consumer behavior models, product purchase motivations, purchase decision making.</li> <li>5. Forms and strategies of consumer satisfaction, Relations with consumers, CRM, BSC, Controlling, Quality Monitoring.</li> <li>6. Consumer protection, consumer rights, market-consumer research, primary and secondary research.</li> <li>7. Product Policy, Product Life Cycle and Strategic Mkg, SWOT Analysis, Policy Planning. Strategic planning and production, product policy, Product differentiation, Marketing-Mix, New product development.</li> <li>8. Sales network, types of distribution networks, product distribution methods, Marketing Plan configuration.</li> <li>9. Prices and pricing policy in goods, pricing strategies, pricing policy influencing factors.</li> <li>10. Price determination decisions depending on market conditions, competition, price bundles, price differentiation, types of pricing policy.</li> <li>11. Prices and pricing policy in services, Price strategies in services, supporting price formation mechanisms, Cost Center, Profit Center.</li> <li>12. Promotion and communication, Mkg designs and communication policy, Advertising and</li> </ol>
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sales promotion.

13. Marketing of services, peculiarities of Mkg of services, division of services and their effects on Mkg, Strategies of Marketing of services

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

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	<p>In the classroom, face to face.</p>																																																																																																			
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#### (5) ATTACHED BIBLIOGRAPHY

1. Μαντζάρης Γιάννης, Σύγχρονο Marketing Αγαθών και Υπηρεσιών, Εκδ. Λογισμός, Θεσ/νίκη 2017. (in Greek)
2. Sandhusen R., Marketing, Κλειδάριθμος, Αθήνα. (in Greek)
3. ΤΣΑΚΛΑΓΚΑΝΟΣ Α. ΑΓΓΕΛΟΣ, ΤΣΑΚΛΑΓΚΑΝΟΥ ΑΓΓ. ΠΑΡΑΣΚΕΥΗ, Η Βασικές αρχές του Marketing, ISBN 978-960-602-221-0, Εκδόσεις Αφοί Κυριακίδη ΕΚΔΟΣΕΙΣ ΑΕ, 2018. (in Greek)
4. Armstrong Gary, Kotler Philip, Εισαγωγή στο Marketing, ISBN 978-960-458-204-4, Εκδόσεις Επίκεντρο Α.Ε., 2009. (in Greek)

Relevant Scientific Journals:

- Journal of Marketing
- European Journal of Marketing
- Journal of Marketing Theory and Practice

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	405	<b>SEMESTER</b>	4th
<b>COURSE TITLE</b>	MANAGERIAL ACCOUNTING		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 context of the module is to focus on the practical aspects of managerial accounting and the application of cost or other data sets in different types of business entity. Initially, students will understand and consolidate the different methodologies in costing, their particularities and how they might be adapted to any type of business entity. In particular, through lectures and practical exercises, which include case studies, students will immerse themselves in various stages of costing and be able to use the various quantitative methods both per cost center and for a business entity as a whole. In addition, they will understand and learn managerial accounting and will entry the data into files coming from calculations and costing findings, regardless of the method used and how costs are allocated to different functions, departments or other subdivisions of the business entity. They will learn the difference of expenses and the criteria for classifying them in categories and how to treat accounting as well. They will learn the essential differences between variable and fixed costs as well as direct and indirect costs, how these affect the business unit, and the right way to entry the data to the accounting system, in a useful way for making managerial decisions.

They will learn to calculate the "break even" point for each business unit by their product. They will learn to perform Sensitivity Analysis per production cost, both in relation to the variable costs of a business unit and in relation to the selling price of the product.

Finally, they will acquire the ability to use various data sets to identify the important deviations of the company and to propose solutions for those that are in a difficult situation.

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

- Know the different parameters of the costing process of a business entity.
- Know how to amortize costs to the various functions, departments and sub-units of the business.
- Know how to calculate direct and indirect costs, as well as fixed and variable costs of a business.
- Know how to calculate the "breakeven point" of a business.
- Know how to perform Sensitivity Analysis in terms of variable costs and the selling price of each product of any type of business.
- Propose solutions to successfully deal with the problems faced by the company, based on its costing and other data sets.

<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>	
<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 interdisciplinary environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Production of new research ideas</i>	<i>.....</i>
<i>Working in an international environment</i>	<i>Others...</i>
	<i>.....</i>
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

1: The concept of Managerial Accounting and the differences with Financial Accounting.
2: The concept of cost in various forms (Cost, output, Expense).
3: Fundamental concepts of costing.
4: Analytical Examination of the elements of Cost Production
5: Elements of Cost and the Control Techniques.
6: Fixed - Variable Costs, Cost Sharing.
7: Direct - Indirect Costs (Labor and Industrial Expenses).
8: Relations of Cost- Volume of Sales-Profit. Finding-analysis of the turnover break-even point.
9: Pricing of Products and Services, related costs and decision-making.
10: Budgets.
11: Linking budget statements of Managerial and Financial Accounting.
12: Linking of the above 11th point with Cash Flows.
13: Module revision.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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.  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
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
Course total (25 hours)	125	

	workload per ECTS credit: 25 X 5 = 125 hours)	
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• Comparative theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

- 1.Καραγιώργος Α. , Δρογαλάς Γ., Παζάρσκη Μ., Διοικητική Λογιστική, Εκδόσεις ΝΑΜΑΤΑ,2019 (in Greek)
- 2.Καρτάλης Ν., Διοικητική Λογιστική για λήψη Αποφάσεων, Εκδόσεις Ερευνητικές Μελέτες και Επιστημονικές Υπηρεσίες ΑΜΚΕ,2019 (in Greek)
- 3.Needles B., Powers M., Crosson S.,Διοικητική Λογιστική, Εκδόσεις Broken Hill ,2017 (in Greek)

-Relevant scientific Journals:

*Accounting and Business Research; Journal of Business Finance and Accounting; Management Accounting Research; International Journal of Managerial and Financial Accounting; Journal of Management Accounting Research; Journal of Management Control; Managerial Auditing Journal; etc.*



## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>461</b>	<b>SEMESTER</b>	<b>4th</b>
<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>
Lectures and Practise Works		3	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>			
<p>The purpose of the course is for the student to master the basic concepts of Civil Law. In particular, the sources and distinctions of the law, the structure and methods of interpretation of legal rules, the rights of private law, the general principles of Civil Law, the basic concepts and provisions in contract, property, family and succession law.</p> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Know the basic concepts of civil law, such as natural and legal persons, legal transactions, contract law and rights in rem.</li> <li>• Understand matters related to transactions, contracts, family and inheritance rights</li> <li>• Analyze civil law rights</li> <li>• Interpret the rules of civil law</li> <li>• Evaluate the main types of contract (donation, sale, company, mandate, rental/lease, loan, utility loan, works contract, employment contract, custody) and civil law legal relationships</li> <li>• Apply the acquired knowledge to make decisions at an academic and professional level</li> </ul>			
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an interdisciplinary environment                  Production of new research ideas                  Working in an international environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...             </td> </tr> </table>		Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others...
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others...		

.....
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Team work</li> <li>• Working in an interdisciplinary environment</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>

**(3) SYLLABUS**

<p>utility loan, works contract, employment contract, custody) and civil law legal relationships</p> <ul style="list-style-type: none"> <li>• Apply the acquired knowledge to make decisions at an academic and professional level</li> </ul> <p><u>(3) SYLLABUS</u></p> <ol style="list-style-type: none"> <li>1. Introduction to law. Sources of law. The rules of law and their interpretation. Sources and branches of civil law. The Civil Code.</li> <li>2. General principles of civil law. Natural and legal persons. Legal entities under civil law (association, foundation).</li> <li>3. General principles of civil law. The legal right. Acquisition, loss and protection of right. Limitation periods and time-limits for action.</li> <li>4. Legal transactions. Notion and types of transactions. Conditions of validity for legal transactions. Void transactions.</li> <li>5. General contract law. Obligations and their types. Contractual and non-contractual liability. Torts.</li> <li>6. General contract law. Clauses for the safeguard of an obligation. Voluntary assignment and contractual subrogation. Redemption of obligations.</li> <li>7. Law of specific contracts. The main contracts: donation, sale, rental/lease, employment contract, works contract.</li> <li>8. Law of specific contracts. The main contracts: brokerage, mandate, loan, lending, custody, guarantee.</li> <li>9. Property law. The notion of "rem" (object). Rights in rem. Possession and control. Acquisition and transfer of ownership.</li> <li>10. Property law. Preference rights. Securities in rem (pledge and mortgage). Publicity of rights in rem.</li> <li>11. Elements of family law. Marriage and partnership agreement, conclusion and dissolution. Parent-child relationships. Adoption, foster care and judicial incapacity.</li> <li>12. Law of succession. Inheritance by will and intestate succession. Types of will. Classes of intestate succession. Reserved share.</li> <li>13. Law of succession. Acceptance and waiver of the succession. Disinheritance. Legacy and donation in the event of death.</li> </ol>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.
<b>USE OF INFORMATION AND</b>	Basic software (windows, word, power point, the web, etc.).

<b>COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
<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 final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• Comparative theoretical questions</li> </ul> In each question, corresponding evaluation points are specified.  Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.	

## (5) ATTACHED BIBLIOGRAPHY

1. Π. Αγαλλοπούλου, Βασικές Έννοιες Αστικού Δικαίου, 4η εκδ., Εκδόσεις Σάκκουλα, 2016 (in Greek)
2. Ε. Αλαφραγκής, Εισαγωγή στο αστικό δίκαιο, 2η έκδ., Εκδόσεις Σάκκουλα, 2018 (in Greek)
3. Α. Γεωργιάδης, Τι είναι δίκαιο; Η νομική επιστήμη για όλους, Πανεπιστημιακές Εκδόσεις Κρήτης, 2018 (in Greek)
4. Ν. Παπαδόπουλος, Στοιχεία ιδιωτικού δικαίου: μια επιτομή, Εκδόσεις Λογισμός, 2018 (in Greek)
5. Ν. Τριάντος, Αστικό δίκαιο-Επιτομή, Νομική Βιβλιοθήκη, 2013 (in Greek)

### -Relevant scientific Journals:

Αρμενόπουλος, Εφαρμογές Αστικού Δικαίου και Πολιτικής Δικονομίας, Χρονικά Ιδιωτικού Δικαίου, Νομικό Βήμα, Ελληνική Δικαιοσύνη (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>462</b>	<b>SEMESTER</b>	<b>4th</b>
<b>COURSE TITLE</b>	DATA SCIENCE		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>								
<p>The purpose of the course is to introduce the students to the concepts of Data Science, including the concepts of big data analytics, data mining, business data analysis, etc. For this purpose, the teaching of the Python programming language is initially followed and reference is made in the (statistical purpose) programming language R. After acquiring the knowledge of the tools, an introduction is made to the basic issues of Data Science.</p> <p>After successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Have developed a sufficient knowledge of the Python programming language and an introductory knowledge of the R programming language.</li> <li>• Study ready-made code that solves specific data science problems.</li> <li>• Develop code in Python and/or R to solve specific problems.</li> <li>• Gain an initial knowledge in issues such as Neural Networks, Artificial Intelligence, Machine Learning.</li> <li>• Recognize the need for data modeling</li> <li>• Apply and model issues related to the analysis of business and financial issues (in the context of Data Science), propose and implement related solutions.</li> <li>• Have the ability and skills to present their results graphically.</li> <li>• Evaluate situations in which it is necessary to study a large amount of data.</li> <li>• Develop an ability to gain insights into the issue of analyzing large volumes of data..</li> </ul>								
<p><b>General Competences</b></p> <p>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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td style="width: 50%; border: none;">Project planning and management</td> </tr> <tr> <td style="border: none;">Adapting to new situations</td> <td style="border: none;">Respect for difference and multiculturalism</td> </tr> <tr> <td style="border: none;">Decision-making</td> <td style="border: none;">Respect for the natural environment</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">Showing social, professional and ethical responsibility and</td> </tr> </table>	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		Showing social, professional and ethical responsibility and
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							
	Showing social, professional and ethical responsibility and							

<i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Working in an international environment</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Working in an interdisciplinary environment</li> <li>• Decision making</li> <li>• Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> </ul>	<i>sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i>

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Introductory points</li> <li>2. The Python language: installation, usage, expressions</li> <li>3. Python: Lists and their management.</li> <li>4. Python: Conditional Statements, Repeat Statements</li> <li>5. Python: Functions, recursion</li> <li>6. Python: Arrays, Search, Sort</li> <li>7. Python: Numpy, Pandas</li> <li>8. Python visualizations, matplotlib</li> <li>9. Python and machine learning</li> <li>10. R: Installation and presentation</li> <li>11. Basic commands of R</li> <li>12. R: Visualizations single and multiple variables, Hypothesis testing.</li> <li>13. Course revision</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i>  <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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125	
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b></p>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> </ul>	

<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>• Short answer questions</li> <li>• Application exercises</li> <li>• Comparative theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Νικόλαος Αβούρης, Μιχαήλ Κουκιάς, Βασίλειος Παλιουράς, Κυριάκος Σγάρμπας, Python - Εισαγωγή στους υπολογιστές, ΙΔΡΥΜΑ ΤΕΧΝΟΛΟΓΙΑΣ & ΕΡΕΥΝΑΣ-ΠΑΝΕΠΙΣΤΗΜΙΑΚΕΣ ΕΚΔΟΣΕΙΣ ΚΡΗΤΗΣ, 2018 (in Greek)
2. Μανής, Γ., 2015. Εισαγωγή στον Προγραμματισμό με αρωγό τη γλώσσα Python. [ηλεκτρ. βιβλ.] (in Greek) Αθήνα: Σύνδεσμος Ελληνικών Ακαδημαϊκών Βιβλιοθηκών. Διαθέσιμο στο: <http://hdl.handle.net/11419/2745>
3. Robert Johanson, Numerical Python, Apress, 2015, [link.springer.com/content/pdf/10.1007%2F978-1-4842-0553-2.pdf](http://link.springer.com/content/pdf/10.1007%2F978-1-4842-0553-2.pdf)
4. David Ditrich et al., Data Science and Big Data Analytics, Wiley, 2014, <https://onlinelibrary.wiley.com/doi/pdf/10.1002/9781119183686>
5. Ν. Σαμαράς, Ν. Τστυλίδης, Το βιβλίο της Python, ΚΡΙΤΙΚΗ 2021 (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>463</b>	<b>SEMESTER</b>	<b>4th</b>
<b>COURSE TITLE</b>	PRINCIPLES OF SOCIOLOGY		
<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 and Practise Works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The purpose of the course is to cultivate in students an awareness of the social forces that surround them, the basic concepts, theories and methods of sociology. The course includes a general introduction to the science of sociology.</p> <p>Upon successful completion of the course, the students are expected to be able to:</p> <ul style="list-style-type: none"> <li>• Identify and reflect on the essential elements of civil society.</li> <li>• Explain human behavior in groups and organizations.</li> <li>• Assess the role of inequalities in people's life opportunities and actions.</li> <li>• Describe the most fundamental theories and methods of sociology.</li> <li>• Use sociological knowledge in professional and everyday life.</li> <li>• Judge current sociological issues</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an interdisciplinary environment                  Production of new research ideas                  Working in an international environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...                  .....             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....	

- Working independently
- Team work
- Decision making
- Production of free, creative and inductive thinking

### (3) SYLLABUS

1. Culture (substantial, cultural diversity, heterogeneity, integration).
2. Social structure (social positions, roles, groups, institutions, societies).
3. Socialization (social-psychological theories of the self, conflict of nature-upbringing, socialization agencies).
4. Official organizations.
5. Deviance, theories of deviation and mechanisms of social control.
6. Social stratification, main theories of stratification.
7. Stratification in relation to inequality of social class, race, ethnicity, age, etc.
8. Social institutions, the functions and dysfunctions of social institutions.
9. Social institutions, religion, family, economy, political system, health system. educational system.
10. Social change and conflict.
11. Collective behavior and social movements.
12. Global social issues such as environment, population, development, etc.
13. Course revision

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

<p style="text-align: center;"><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><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
	Practise works	13
	Independent Study	66
	Assignment (Essay writing)	20
	<p>Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)</p>	125
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i></p>	<p>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</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>	<ul style="list-style-type: none"> <li>• Comparative theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Hughes, M & Kroehler, C (2007), Κοινωνιολογία: Οι βασικές έννοιες. Εκδόσεις Κριτική. (in Greek)
2. Κατριβέσης Ν. (2004): ΚΟΙΝΩΝΙΟΛΟΓΙΚΗ ΘΕΩΡΙΑ, Αθήνα: Gutenberg. (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>501</b>	<b>SEMESTER</b>	<b>5th</b>
<b>COURSE TITLE</b>	PUBLIC SECTOR ECONOMICS		
<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 and Practise Works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 general aim of the course is the understanding and knowledge of public choice and public finances. Through lectures and case studies, the course aims to introduce the context of public economics, the legal framework and the size of the state and public finances.

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

- know the meaning of public goods and in particular pure public good, non-genuine public good, private good provided by the public, marginal social benefit, marginal social cost, and privatization.
- understand externalities and cost benefit analysis.
- understand the state budget, taxation, income distribution and effective and fair taxation.
- analyze and interpret government deficit financing, the size and scope of public sector activities.
- evaluate reports that refer to public economic and policy issues.
- develop the necessary knowledge acquisition skills in public finance matters for further studies at postgraduate level

#### 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 Respect for difference and multiculturalism
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<i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> Working in an international environment	<i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Introduction to public economics</li> <li>2. Public goods</li> <li>3. Welfare economics, Pareto efficiency conditions</li> <li>4. Externalities</li> <li>5. Cost benefit analysis</li> <li>6. The State Budget</li> <li>7. Taxation and distribution of income</li> <li>8. Taxation and efficiency</li> <li>9. Effective and fair taxation</li> <li>10. Deficit Financing of the State</li> <li>11. Size and Scope of Public Sector Activities</li> <li>12. Tax Policy in the European Union</li> <li>13. Course outline</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<b>STUDENT PERFORMANCE</b>	Written final exams (60%) that may include:	

<b>EVALUATION</b>	
<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>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• Comparative theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>

### **(5) ATTACHED BIBLIOGRAPHY**

1. Παπαδιοδώρου Γιώργος , Μάρδας Δημήτριος, ΔΗΜΟΣΙΑ ΟΙΚΟΝΟΜΙΚΗ, Εκδότης: ΜΑΡΚΟΥ ΚΑΙ ΣΙΑ Ε.Ε., 2015. (in Greek)
2. Rosen, H. S., Gayer, T., Ράπανος, Β. Θ., Καπλάνογλου, Γ. (2011), “Δημόσια Οικονομική: Σύγχρονη Θεωρία και Ελληνική Πραγματικότητα”, Εκδόσεις Κριτική, Αθήνα. (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>502</b>	<b>SEMESTER</b>	<b>5th</b>
<b>COURSE TITLE</b>	COMMERCIAL AND ECONOMIC 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>	
Lectures and Practise Works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	General background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>Guidelines for writing Learning Outcomes</li> </ul>			
<p>The purpose of the course is for the students to master basic concepts of commercial and economic law, such as the notion of trader, types of commercial companies and partnerships, negotiable instruments, insolvency procedures, antitrust and unfair competition, consumer protection and trademark protection.</p> <p>Upon successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> <li>Know the basic elements of the science of law and the basic legal provisions in the field of commercial and economic law</li> <li>Understand specialized terms in commercial and economic law</li> <li>Interpret and analyze legal provisions and legislative choices for the regulation of commercial relations</li> <li>Apply the rules of commercial law at an academic and professional level.</li> <li>Assess the practices of businesses and individuals from a commercial law point of view</li> <li>Combine the acquired knowledge with the knowledge of their main discipline in order to make optimal decisions</li> </ul>			
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Adapting to new situations</p> <p>Decision-making</p> <p>Working independently</p> <p>Team work</p> <p>Working in an interdisciplinary environment</p> <p>Production of new research ideas</p> <p>Working in an international environment</p> </td> <td style="width: 50%; vertical-align: top;"> <p>Project planning and management</p> <p>Respect for difference and multiculturalism</p> <p>Respect for the natural environment</p> <p>Showing social, professional and ethical responsibility and sensitivity to gender issues</p> <p>Criticism and self-criticism</p> <p>Production of free, creative and inductive thinking</p> <p>.....</p> <p>Others...</p> <p>.....</p> </td> </tr> </table>		<p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Adapting to new situations</p> <p>Decision-making</p> <p>Working independently</p> <p>Team work</p> <p>Working in an interdisciplinary environment</p> <p>Production of new research ideas</p> <p>Working in an international environment</p>	<p>Project planning and management</p> <p>Respect for difference and multiculturalism</p> <p>Respect for the natural environment</p> <p>Showing social, professional and ethical responsibility and sensitivity to gender issues</p> <p>Criticism and self-criticism</p> <p>Production of free, creative and inductive thinking</p> <p>.....</p> <p>Others...</p> <p>.....</p>
<p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Adapting to new situations</p> <p>Decision-making</p> <p>Working independently</p> <p>Team work</p> <p>Working in an interdisciplinary environment</p> <p>Production of new research ideas</p> <p>Working in an international environment</p>	<p>Project planning and management</p> <p>Respect for difference and multiculturalism</p> <p>Respect for the natural environment</p> <p>Showing social, professional and ethical responsibility and sensitivity to gender issues</p> <p>Criticism and self-criticism</p> <p>Production of free, creative and inductive thinking</p> <p>.....</p> <p>Others...</p> <p>.....</p>		

- Working independently
- Team work
- Decision making
- Production of free, creative and inductive thinking
- Working in an interdisciplinary environment

### (3) SYLLABUS

1. Introduction to law. Hierarchy of sources of law. Distinction between public and private law. The sub-disciplines and sources of commercial law in particular.
2. General commercial law. Commercial transactions. Traders. Commercial status.
3. Partnerships. General and limited partnership. Establishment, publicity, operation and dissolution of partnerships. Rights, obligations and liability of the partners. Civil law partnership, silent partnership, joint venture.
4. Capital companies. Public Limited Liability Company, Private Capital Company, Private Limited Liability Company. Establishment, operation and dissolution of capital companies.
6. Insolvency proceedings. Extrajudicial debt settlement and reorganization procedures. Bankruptcy. Conditions, procedure and consequences of bankruptcy.
7. Unfair Competition Law. General clause of unfair competition and cases of unfair competition actions. Unfair commercial practices.
8. Free competition law. Prohibited collusions between undertakings and abuse of a dominant position by an undertaking.
9. Free competition law. Control of business concentrations. Competences of the Hellenic Competition Commission and the European Commission.
10. Elements of Intellectual Property Law. Trademark and patent protection.
11. Elements of consumer protection law. Notion of consumer and trader. Unfair terms in consumer contracts. Distance and off-premise contracts. Liability for defective products.
12. Commercial contracts. Agency contract, distribution contract, leasing contract, factoring contract, forfaiting contract, franchising contract.
13. Elements of banking law. Banking contracts and investment service contracts. The legal framework for investor protection.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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. The student's study hours for each learning</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise works	13
	Independent Study	91
	Assignment (Essay writing)	20

<i>activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	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>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• Comparative theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

1. Ο. Σπηλιόπουλος, Βασικά Στοιχεία Εμπορικού Δικαίου, εκδ. Σάκκουλα, 2021 (in Greek)
2. Α. Πλιάκος, Εισαγωγή στο Οικονομικό δίκαιο, 2η εκδ, Νομική Βιβλιοθήκη 2021 (in Greek)
3. Γ. Τριανταφυλλάκης, Εισηγήσεις Εμπορικού Δικαίου, Νομική Βιβλιοθήκη, 2018 (in Greek)
4. Ν. Πολυχρονόπουλος, Επιτομή Εμπορικού Δικαίου, Νομική Βιβλιοθήκη, 2020 (in Greek)

-Relevant scientific Journals:

Επισκόπηση Εμπορικού Δικαίου, Επιθεώρηση Εμπορικού Δικαίου, Χρονικά ιδιωτικού Δικαίου, Δίκαιο Επιχειρήσεων και Εταιρειών, Αρμενόπουλος, Ελληνική Δικαιοσύνη (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>503</b>	<b>SEMESTER</b>	<b>5th</b>
<b>COURSE TITLE</b>	MERGERS IN PUBLIC AND PRIVATE SECTOR		
<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 and Practise Works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>Guidelines for writing Learning Outcomes</li> </ul> <p>Mergers and acquisitions are a fundamental element of business world. In times of development, companies use mergers and acquisitions to accelerate their growth (in the same market) or to expand either into new markets or other geographies. In times of recession, mergers and acquisitions may be necessary as business managements are called upon to make important decisions such as whether the company can survive as an independent entity or should be merged. The decisions that must be made must be made within the options of the existing legislation and require a very good knowledge of it, given that numerous branches of law are involved (corporate, tax, competition, capital market, labor, etc.) the provisions of which will have to be applied thoroughly, so as to choose the most appropriate strategy for the purposes of the business. Therefore, mergers and acquisitions remain at the center of interest for business administrations. In addition, mergers are an element that is implemented in the framework of the New Public Management, used during the last years widely in the public sector worldwide and also in Greece. Therefore, it is an activity with many stakeholders (human resources, shareholders, public, etc.) and application in various industries.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>Understand the meaning of the concepts of mergers and acquisitions with their individual distinctions (public and private sector).</li> <li>Understand and evaluate the expediency of such actions and that serve businesses and organizations.</li> <li>Know the existing legal framework for conversions, mergers and acquisitions in Greece.</li> <li>Implement the M&amp;A process step by step and to be able to apply their evaluation methodologies.</li> <li>Apply the accounting standardization in M&amp;A operations (financial statements, etc.).</li> </ul>
<p><b>General Competences</b> 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?</p> <p>Search for, analysis and synthesis of data and <span style="float: right;">Project planning and management</span></p>



<i>information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> Working in an <i>international environment</i>	<i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and</i> <i>sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Working independently</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> <li>• Working in an interdisciplinary environment</li> </ul>	

### (3) SYLLABUS

<p>1: Definitions and types – M&amp;A distinctions</p> <p>2: Historical investigation of M&amp;A. Legal framework for M&amp;A of companies &amp; organizations in Greece</p> <p>3: Categorization of M&amp;A incentives. Ways to avoid M&amp;A</p> <p>4: M&amp;A assessment methodologies</p> <p>5: Overview of M&amp;A outcome studies</p> <p>7: Financial statements-accounting standardization of private sector M&amp;A implementation</p> <p>8: Public sector M&amp;A issues</p> <p>9: Financial statements-accounting standardization of public sector M&amp;A implementation</p> <p>10: Special topics of M&amp;As: The human factor in M&amp;As</p> <p>11: Special topics of M&amp;As: International M&amp;As</p> <p>12: Special topics of M&amp;As: M&amp;As of banks-financial institutions</p> <p>13: Course outline</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<b>STUDENT PERFORMANCE</b>	Written final exams (60%) that may include:	

<b>EVALUATION</b>	
<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>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• Comparative theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>

## **(5) ATTACHED BIBLIOGRAPHY**

1. Συγχωνεύσεις και Εξαγορές, Παζάρσκης Μ., 2018, Εκδόσεις Λογισμός, Θεσσαλονίκη, ISBN: 978-618-83394-8-4 (in Greek)
2. Συγχωνεύσεις και Εξαγορές, Κυριαζής Δ., 2016, Εκδόσεις Κοντού Αγγ., Αθήνα, ISBN 978-618-5198-09-1 (in Greek)

-Relevant scientific Journals:

Public Administration: An International Quarterly; American Review of Public Administration; Environment and Planning C: Government and Policy; Governance: An International Journal of Policy, Administration and Institutions; Journal of European Public Policy; Public Management Review;

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>504</b>	<b>SEMESTER</b>	<b>5th</b>
<b>COURSE TITLE</b>	AGRICULTURAL ECONOMICS		
<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 and Practise Works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>Guidelines for writing Learning Outcomes</li> </ul>		
<p>The purpose of the course is to enable students to approach basic economic thinking and the stimuli for a deeper analysis of the activities of the agricultural economy and politics, but also of agricultural enterprises (agricultural exploitation, business of trading supplies and products, agricultural processing enterprise, agricultural cooperatives).</p> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>Build foundations in matters of Agricultural Economy, Agricultural Policy, Organization &amp; Management of Agricultural/Livestock Businesses, as well as in matters of Agricultural Marketing.</li> <li>Understand and interpret economically the agricultural reality within the EU.</li> <li>Understand agro-economic developments and policies both in Greece and the EU, but also internationally.</li> <li>Effectively develop cooperative - agricultural entrepreneurship in the agricultural sector.</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an interdisciplinary environment                  Production of new research ideas                  Working in an international environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...                  .....             </td> </tr> </table> <ul style="list-style-type: none"> <li>Working independently</li> </ul>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....	

- Team work
- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Decision making
- Production of free, creative and inductive thinking
- Working in an interdisciplinary environment

### (3) SYLLABUS

1. Introduction to agricultural economy and production: Supply and demand of agricultural products. The Greek agricultural economy in the European context.
2. Formation of the price of agricultural products. Elasticities of supply & demand, income elasticity.
3. Agricultural production factors and economic structure. Types of agricultural production units. Production and cost theory.
4. Cooperation - Agricultural cooperatives: Historical development, agricultural entrepreneurship. The sociology of cooperation in Greece and Europe.
5. Job offer, employment and multi-employment of farmers.
6. Agricultural policy and economic welfare. Alternative intervention policies.
7. Common Agricultural Policy (CAP): Financing of the CAP - Structural problems of the CAP.
8. Agricultural policy in the EU and Greece. Forms and actions to support the CAP. EU subsidies in the primary sector.
9. Agricultural sector and economic development. Objectives and priorities of the development policy in the agricultural sector.
10. International trade relations and economic integration.
11. Theory and policy of international trade in agricultural products - General Agreement on Tariffs and Trade (GATT).
12. Agricultural sector and economic development in the 21st century: Greek agriculture, development, main characteristics and structural problems.
13. Summary, Recap.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise works	13
	Independent Study	91
	Assignment (Essay writing)	20

the ECTS		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	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>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• Comparative theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

1. Λιανός, Θ., Δαμιανός, Δ., Μέργος, Γ. κ.α. (2016). Αγροτική Οικονομική, Θεωρία και Πολιτική, Εκδόσεις Μπένου, Αθήνα. (in Greek)
  2. Παπαγεωργίου, Κ., Δαμιανός, Δ., Σπάθης, Π. (2015). Αγροτική Πολιτική, Εκδόσεις Σταμούλη, Αθήνα. (in Greek)
  3. Κιτσοπανίδης, Γ. (2006). Οικονομική Γεωργικής Παραγωγής. Βασικές Αρχές και Εφαρμογές, Εκδόσεις Ζήτη, Θεσσαλονίκη. (in Greek)
  4. Barkley, A., Barkley, P. (2016). Principles of Agricultural Economics, Routledge Textbooks in Environmental and Agricultural Economics, Second Edition, Routledge, Oxford.
- Relevant scientific Journals:
1. Agricultural Economics
  2. American Journal of Agricultural Economic
  3. Agricultural Research Journal

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>551</b>	<b>SEMESTER</b>	<b>5th</b>
<b>COURSE TITLE</b>	METHODOLOGY OF RESEARCH AND DATA ANALYSIS ON SOCIAL SCIENCES		
<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 and Practise Works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><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>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul> <p><i>This course aims to transfer knowledge to students related to science and scientific knowledge, methods and methodology used by the various sciences and especially the social Sciences, the way of approaching the various quantitative and qualitative researches, the evolution of the various economic theories and in general the ways of writing - formulating and presenting the various scientific papers. The student, as a carrier of scientific knowledge, must know how knowledge is derived, analyzed, shaped and presented through scientific texts, which follow the various formalistic and writing international Standards. An attempt is made to understand approximate methods of the Cause-Effect form, making use of inductive and deductive ways of thinking. Through the lectures, especially the practical exercises, the student learns how to organize, manage and finally write papers with a theoretical and empirical part. The student learns to formulate questionnaires, organize primary research, search for secondary sources, review the international literature, process the data and capture it in a written, scientifically acceptable, text. This is necessary to do especially today, when knowledge is transmitted rapidly, it is multi-layered, easy to locate, but difficult to use on purpose, and the recognition of the scientist is mainly through his published written and original work. These goals are achieved through the various levels of study (bachelor, master, doctorate), through presentations at international Conferences, from scientific Papers, in international scientific journals, from monographs and generally from internationally recognized publications of various scientific associations and institutions.</i></p> <p><i>After successfully completion of the course, the student will be able to:</i></p> <ul style="list-style-type: none"> <li>• Know the basic principles of the development of the sciences and especially of the social sciences, an area in which Economics also moves and to recognize what is scientific knowledge and what is not.</li> <li>• Approach various subjects based on scientific methods and methodology and to distinguish what is important for the realization of his goal.</li> <li>• Implement primary research with questionnaires, interviews, polls, and other forms of public opinion recording and produce meaningful and applicable results.</li> <li>• Make combined use of knowledge and to meet at least the formal requirements of his thesis, master's degree, and</li> </ul>
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- doctorate.*
- Analyze and capture in reports the results of the investigations and to make the first estimates of their trends.
  - To make use of secondary sources, Greek and international literature on matters of scientific interest and to apply them by integrating them into written assignments.
  - Write, format and present scientific papers in scientific journals and conferences.
  - Finally, to acquire the necessary knowledge and skills to face the challenges at a higher educational level, but also those of his professional career in a demanding national and international 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 interdisciplinary environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Production of new research ideas</i>	<i>.....</i>
<i>Working in an international environment</i>	<i>Others...</i>
	<i>.....</i>

- Team work
- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Decision making
- Production of free, creative and inductive thinking
- Working in an interdisciplinary environment

**(3) SYLLABUS**

1. Basic principles of scientific research, philosophy as a source of knowledge in sciences. Types of philosophical threads, theories of scientific progress (Kuhn, Lakatos, Laudan, Feyerabend). Pragmatism, naturalism and various realisms, Frankfurter Schule.
2. Scientific research, scientific methods and methodologies, concepts and definitions of scientific theory.
3. Methodology and development of economic theories, formation of economic models. Evolution of economic theories, classical antiquity, middle ages, physiocrats, classics, socialist theory. Neoclassical theory, John Maynard Keynes, modern economic thought and economic theories.
4. Scientific texts, forms of scientific texts, collection and analysis of data, presentation of scientific texts.
5. Time scheduling and process of writing scientific papers, Empirical investigations, Evaluation of scientific papers.
6. Research approach and literature review. Research design and statement of research purpose. Research questions and hypotheses.
7. Research designs and methods of analysis. Selection Procedures (Sampling).
8. Data Collection Techniques. Create a questionnaire.
9. Data Preparation. Data analysis.
10. Statistical research methods. Data reporting.
11. Communication and dissemination of scientific knowledge.
12. Techniques of presenting topics to an audience, rhetoric, methods and tactics of developing topics to an audience.
13. Student behavior during exams, written and oral exams, Knowledge Management, University

Knowledge Management, its goals and evaluation.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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.  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
	Practise works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure  Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other  Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Composite theoretical questions</li> </ul> In each question, corresponding evaluation points are specified.  Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.	

#### (5) ATTACHED BIBLIOGRAPHY

1. Μαντζάρης Γιάννης: Έρευνα στις Κοινωνικές Επιστήμες: Μια φιλοσοφική – επιστημολογική προσέγγιση, Εκδόσεις Λογισμός, 2021, ISBN 9786188496712 (in Greek).
2. Λιαργκόβας, Π., Δερμάτης, Ζ., Κομνηνός, Δ., 2019, Μεθοδολογία της Έρευνας και Συγγραφή Επιστημονικών Εργασιών, Εκδ. Τζιόλα, Θεσσαλονίκη. (in Greek)
3. Creswell J.D., Creswell J.W., Σχεδιασμός Έρευνας - Προσεγγίσεις Ποιοτικών, Ποσοτικών και Μεικτών Μεθόδων, Εκδ. Προπομπός, Αθήνα, 2019. (in Greek)
4. Pamela S. Schindler, Μέθοδοι έρευνας για τις επιχειρήσεις, Εκδ. Κριτική, Αθήνα, 2019. (in Greek)

- Relevant scientific Journals:

1. Journal of Business Economics and Management
2. International Journal of the Economics of Business
3. Journal of Economics and Business
4. European Research on Management and Business Economics
5. Journal of Business & Economic Statistics
6. Journal of International Economics



## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>552</b>	<b>SEMESTER</b>	<b>5th</b>
<b>COURSE TITLE</b>	CORPORATE ACCOUNTING		
<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 and Practise Works		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 background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The module enhances the students' knowledge on the use of the Accounting plan by individual companies, in companies of various legal forms. The aim is to recognize the particularity of personal and share capital companies and to distinguish the accounting types of partners and the relationships between them and between them and the business and also third parties. Students are encouraged to apply and adapt the transactions and accounting to any type of company.</p> <p>Upon successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Recognize the role of partners in each type of company and to determine the obligations and requirements of each partner, depending on the type of their partnership with the company</li> <li>• Distinguish the differences and similarities of sole proprietorships as well as personal and capital proprietorships</li> <li>• Examine the development of the assets of the partners in combination with that of the company</li> <li>• Develop accounting applications for recording internal and financial transactions</li> <li>• Suggest ways of depicting the relationships of the partnerships</li> <li>• Compare the accounting examples of different companies and their importance</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Adapting to new situations</p> <p>Decision-making</p> <p>Working independently</p> <p>Team work</p> <p>Working in an interdisciplinary environment</p> <p>Production of new research ideas</p> <p>Working in an</p> </td> <td style="width: 50%; border: none;"> <p>Project planning and management</p> <p>Respect for difference and multiculturalism</p> <p>Respect for the natural environment</p> <p>Showing social, professional and ethical responsibility and sensitivity to gender issues</p> <p>Criticism and self-criticism</p> <p>Production of free, creative and inductive thinking</p> <p>.....</p> </td> </tr> </table>	<p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Adapting to new situations</p> <p>Decision-making</p> <p>Working independently</p> <p>Team work</p> <p>Working in an interdisciplinary environment</p> <p>Production of new research ideas</p> <p>Working in an</p>	<p>Project planning and management</p> <p>Respect for difference and multiculturalism</p> <p>Respect for the natural environment</p> <p>Showing social, professional and ethical responsibility and sensitivity to gender issues</p> <p>Criticism and self-criticism</p> <p>Production of free, creative and inductive thinking</p> <p>.....</p>
<p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Adapting to new situations</p> <p>Decision-making</p> <p>Working independently</p> <p>Team work</p> <p>Working in an interdisciplinary environment</p> <p>Production of new research ideas</p> <p>Working in an</p>	<p>Project planning and management</p> <p>Respect for difference and multiculturalism</p> <p>Respect for the natural environment</p> <p>Showing social, professional and ethical responsibility and sensitivity to gender issues</p> <p>Criticism and self-criticism</p> <p>Production of free, creative and inductive thinking</p> <p>.....</p>	

<i>international environment</i>	<i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Adapting to new situations</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<p>1: About companies in general</p> <p>2: The accounting of the General Partnership (GP).</p> <p>3: The GP establishment, distribution of profits/loss and partner relations.</p> <p>4: Increase-decrease capital of the GP</p> <p>5: The liquidation solution of GP.</p> <p>6: The accounting of the Limited Liability Company (LLC).</p> <p>7: Records of the LLC formation and operation.</p> <p>8: The LLC liquidation solution.</p> <p>9: The start of the Limited Liability Company (LLC) start.</p> <p>10: The operation of the LLC company. The Liquidation solution.</p> <p>11: The Public Limited Company (SA) from a legal point of view.</p> <p>12: The accounting of the SA. Establishment, increase-decrease of the SA capital.</p> <p>13: The liquidation solution of the SA.</p> <p>13: Module revision</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>  <i>Language of evaluation, methods of</i>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> </ul>	

<p><i>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>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

- 1.Καραγιώργος Θ., Λογιστική Εταιριών και Φορολογία Εισοδήματος, Εκδόσεις Αφοί Θ.Καραγιώργου Ο.Ε.,2016 (in Greek)
- 2.Βελέντζας Ι., Καρτάλης Ν., Νομοθεσία και Λογιστική Εταιριών, Εκδόσεις Ερευνητικές Μελέτες και Επιστημονικές Υπηρεσίες ΑΜΚΕ,2018 (in Greek)

Relevant scientific Journals:

Accounting Review, Abacus, Accounting Forum, Accounting and Business Research, Review of Accounting Studies, Journal of Business Finance and Accounting, Accounting Horizons, British Accounting Review, European Accounting Review, International Journal of Accounting, κ.ά.

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>553</b>	<b>SEMESTER</b>	<b>5th</b>
<b>COURSE TITLE</b>	eCOMMERCE and eBUSINESS		
<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 and Practise Works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 concept of Electronic Business in modern reality includes many and different readings, sometimes from the side of IT science, Administration, Marketing, Business Administration and Economics in general. The purpose of the course is to present in depth topics related to these concepts, such as the differences between e-business and e-commerce, modern e-business models and start-ups, e-business development techniques and tools, e-business promotion techniques e-business through digital marketing, the regulatory frameworks for electronic transactions between consumers and businesses and the personal data protection regulation.

After successful completion of the course, students will:

- Recognize the unique features of the internet and how they can shape the future of the new economy
- Understand the conceptual difference between the terms e-business and e-commerce.
- Describe key applications and innovative e-business models.
- Distinguish the business models adopted by modern online companies.
- Understand how various factors in the socio-economic system are pushing increasingly intensively towards e-business.
- Identify sources and critical factors that directly affect the effectiveness of the start-up entrepreneurship ecosystem.
- Acquire appropriate skills for writing an e-business development strategy.
- Recognize the basic technologies used in the design and development of online businesses.
- They use web application and e-business development tools.
- Identify the components and different methods of digital marketing for e-business promotion.
- Apply search engine optimization techniques.
- Use promotion and online advertising tools. Understand and analyze the use of social networks by online consumers.
- Evaluate the achievement of the goals they have set in terms of digital marketing actions.

<ul style="list-style-type: none"> <li>• Recognize the legal and ethical framework of the personal data protection regulation.</li> <li>• Develop skills of recruiting new knowledge in the field of Electronic Business</li> </ul>																		
<p><b>General Competences</b></p> <p>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?</p> <table border="0"> <tr> <td>Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td>Project planning and management</td> </tr> <tr> <td>Adapting to new situations</td> <td>Respect for difference and multiculturalism</td> </tr> <tr> <td>Decision-making</td> <td>Respect for the natural environment</td> </tr> <tr> <td>Working independently</td> <td>Showing social, professional and ethical responsibility and sensitivity to gender issues</td> </tr> <tr> <td>Team work</td> <td>Criticism and self-criticism</td> </tr> <tr> <td>Working in an interdisciplinary environment</td> <td>Production of free, creative and inductive thinking</td> </tr> <tr> <td>Production of new research ideas</td> <td>.....</td> </tr> <tr> <td>Working in an international environment</td> <td>Others...</td> </tr> <tr> <td></td> <td>.....</td> </tr> </table>	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 interdisciplinary environment	Production of free, creative and inductive thinking	Production of new research ideas	.....	Working in an international environment	Others...		.....
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 interdisciplinary environment	Production of free, creative and inductive thinking																	
Production of new research ideas	.....																	
Working in an international environment	Others...																	
	.....																	
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>• Adapting to new situations</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>																		

**(3) SYLLABUS**

<ol style="list-style-type: none"> <li>1. The concepts of E-Business and E-Commerce.</li> <li>2. Electronic Business models and start-ups.</li> <li>3. The Business Model Canvas tool.</li> <li>4. Steps and strategy of creating an Electronic Business.</li> <li>5. Open source e-business building tools and content management systems.</li> <li>6. Online store building tools (WooCommerce).</li> <li>7. Online store building tools II (Shopify).</li> <li>8. Digital marketing and optimization for search engines (Search Engine Optimization).</li> <li>9. Advertising and new technologies (Search Engine Marketing &amp; Display advertising).</li> <li>10. Social media and e-business (Social Media Marketing).</li> <li>11. Effectiveness measurement and conversion rate optimization (Web Analytics &amp; Conversion Optimization).</li> <li>12. E-commerce and personal data GDPR.</li> <li>13. Course revision</li> </ol>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, 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>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise works	13
	Independent Study	91

<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>	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	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>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

## (5) ATTACHED BIBLIOGRAPHY

1. Βλαχοπούλου Μ., Ψηφιακό Μάρκετινγκ από τη θεωρία στην πράξη, Rosili, 2020 (in Greek)
2. Chaffey, D., Ψηφιακές Επιχειρήσεις και Ηλεκτρονικό Εμπόριο, Εκδόσεις Κλειδάριθμος, έκτη, Ελληνική έκδοση, 2016 (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>554</b>	<b>SEMESTER</b>	<b>5th</b>
<b>COURSE TITLE</b>	MONEY AND CAPITAL MARKETS		
<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 and Practise Works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><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>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>
<p><i>The course is an introductory course in the workings of money and capital markets. The purpose of the course is to present the key characteristics of money and capital markets, with references to the financial and financial system, their differentiated but complementary role in economic development, the theory of regulation of financial markets and the existing systems, in the foreign exchange market and their use in the financing of transnational enterprises. Risks inherent in the products of these markets, their pricing and returns will be analysed, from the point of view of the operation of the modern financial system.</i></p> <p><i>Upon successful completion of the course, the student will be able to:</i></p> <ul style="list-style-type: none"> <li>• Understand the way money and capital markets are structured and function.</li> <li>• To understand the regulatory framework of money and capital markets as well as its connection with the corresponding banking system.</li> <li>• Understand the risks inherent in money and capital markets products.</li> <li>• Understand the contribution of money and capital markets to the economic development of a country.</li> <li>• Understand monetary policy and central banking decisions.</li> <li>• Calculate equivalence conditions, devaluation/appreciation of exchange rates and the effect on international markets and investments.</li> <li>• Assess the risk of the markets and the banking system.</li> <li>• Analyze how the model of chronic consumption affects investments in transnational companies.</li> <li>• Evaluate monetary policy decisions.</li> </ul>
<p><b>General Competences</b></p> <p><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>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Project planning and management</p> <p>Respect for difference and multiculturalism</p>

<i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> Working in an international environment	<i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Introductory concepts, types of financial markets,</li> <li>2. The concept of mediations, capital markets and economic development.</li> <li>3. The economic theory of the regulation of Money and Capital Markets.</li> <li>4. Banks and Financial intermediation.</li> <li>5. Information asymmetry</li> <li>6. Structures of financial institutions.</li> <li>7. Models of banking conduct, Basel committee I, II, III,</li> <li>8. Value at Risk (VaR).</li> <li>9. Perfect and efficient purchases.</li> <li>10. Equivalencies in the Foreign Exchange Market.</li> <li>11. Time structure of interest rates and theories.</li> <li>12. Central Banks and monetary policy.</li> <li>13. Course revision.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<b>STUDENT PERFORMANCE</b>	Written final exams (60%) that may include:	



<b>EVALUATION</b>	
<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>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>

### **(5) ATTACHED BIBLIOGRAPHY**

- 1.Συριόπουλος, Κ., Παπαδάμου, Σ. (2014). «Εισαγωγή στην Τραπεζική Οικονομική και τις Κεφαλαιαγορές» Εκδόσεις Utopia. (in Greek)
- 2.Συριόπουλος, Κ. (1999). «Διεθνείς Κεφαλαιαγορές, Τόμος Α.» Εκδόσεις Ανίκουλα. (in Greek)
- 3.Θωμαδάκης Σ., Ξανθάκης, Μ. (2006). «Αγορές Χρήματος και Κεφαλαίου» Εκδόσεις Σταμούλη (in Greek)

*Relevant scientific Journals:*

Journal of Finance

Multinational Finance Journal

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>601</b>	<b>SEMESTER</b>	<b>6th</b>
<b>COURSE TITLE</b>	FINANCIAL ANALYSIS		
<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	2	5	
Laboratory exercises	2		
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 main objective of the course is the understanding and knowledge of the operation of businesses in the context of both the Greek and the international economic environment, the trends and requirements of the interested parties regarding the degree of comparability and disclosure of financial results. In particular, with the lectures and laboratory applications, the objectives are for the students to get to know the Principles, Rules, Methods and Procedures followed for recording and presenting the financial facts of a business entity based on the International Financial Reporting Standards (IFRS). Also, be able to use the knowledge and understanding in the issues of analyzing the results of multinational organizations and groups, improving the abilities to develop and support arguments to solve problems related to the international business environment. Finally, to be able to apply the methods of analyzing financial indicators in order to evaluate the financial situation of a company and to be able to make important comparisons and findings regarding its efficiency and sustainability. In addition, to be able to form judgments on relevant business and scientific issues, as well as be able to present and support data, ideas, problems and solutions to qualified and non-qualified audiences.

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

- Know the modern business environment and be able to identify any potentials and weaknesses of organizations in the era of globalization.
- Know how to synthesize and analyze financial statements, as they are shaped by the new accounting policies.
- Understand the characteristics and differences of businesses according to their sectors of activity.
- Analyze and interpret the results of the financial years of the companies.
- Interpret the application of accounting principles to the actual result of the business.
- Evaluate and compose reports and analyzes referring to financial management issues (inventories, depreciation,

<i>consolidations).</i> <ul style="list-style-type: none"> <li>• Acquire the necessary skills to support the extroverted orientation of agencies and businesses.</li> <li>• Develop the necessary knowledge acquisition skills in accounting management of financial results for further studies at postgraduate level</li> </ul>	
<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>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> <i>Working in an international environment</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

**(3) SYLLABUS**

<p>1: Presentation of the Financial Statements.</p> <p>2: Usefulness and necessity of FS.</p> <p>3: Users of Financial Statements.</p> <p>4: Horizontal and Vertical Analysis.</p> <p>5: Introduction to Numerals.</p> <p>6: Liquidity Indicators.</p> <p>7: Efficiency Indicators.</p> <p>8: Debt Burden Indicators.</p> <p>9: Performance Indicators.</p> <p>10: Investment Indicators.</p> <p>11: Application by industry.</p> <p>12: Altman's Z-score Bankruptcy Index.</p> <p>13: Sustainability Analysis.</p>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b>  <i>Face-to-face, Distance learning, etc.</i></p>	<p>In the classroom, face to face.</p>	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b>  <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Basic software (windows, word, power point, the web, etc.).  Support of learning process through the electronic platform / e-class</p>	
<p><b>TEACHING METHODS</b>  <i>The manner and methods of teaching are described in detail.</i>  <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>  <i>The student's study hours for each learning</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	26
	Laboratory	26
	Independent Study	79
	Assignment (Essay writing)	

<i>activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Laboratory final exams corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

1. Ανάλυση και Διερεύνηση Χρηματοοικονομικών Καταστάσεων, Π. Παπαδέας Ν. Συκιανάκης, Εκδόσεις Παπαδέα, 2016 (in Greek)
2. Νιάρχος Ν., Χρηματοοικονομική ανάλυση Λογιστικών Καταστάσεων, Εκδ. ΕΚΔΟΣΕΙΣ ΣΤΑΜΟΥΛΗ, 2004. (in Greek)

#### *Relevant scientific Journals*

1. Journal of Accounting Review
2. American Journal of Applied Sciences:

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>602</b>	<b>SEMESTER</b>	<b>6th</b>
<b>COURSE TITLE</b>	ENTREPRENEURSHIP		
<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 and Practise works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul> <p>The general aim of the course is to enable students to understand the social and economic reality of entrepreneurship and to provide the necessary knowledge for the planning, development and support of business ideas. Particularly: To get to know sufficiently, through the lectures and exercises, the characteristics of entrepreneurship in Greece and the EU. To understand the process through which a business idea can be transformed into a business operation. To have the ability to distinguish between necessity and opportunity entrepreneurship, as well as entrepreneurship according to the characteristics of the candidate entrepreneurs (young, female, vulnerable social groups, etc.) and their particularities., to be able to investigate, gather, record and analyze information and data related to business planning. To acquire the skills of applying knowledge to specific business activities and branches, through case studies through practical exercises.</p> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• They know: the concept and characteristics of entrepreneurship, as well as entrepreneurship of specific population groups and in important sectors and industries.</li> <li>• They distinguish opportunity entrepreneurship from necessity entrepreneurship, as well as the advantages/disadvantages, prospects and dynamics of each.</li> <li>• They investigate and choose the corresponding consulting, training and generally support structures for entrepreneurship.</li> <li>• They apply their knowledge at all stages of planning a business idea to specific business practice.</li> <li>• Acquire the necessary skills to implement and develop a business idea.</li> <li>• Develop the necessary knowledge acquisition skills in entrepreneurship for further studies at postgraduate level</li> </ul> <p><b>General Competences</b></p> <p>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?</p> <p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Project planning and management</p> <p>Respect for difference and multiculturalism</p>
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<i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> Working in an international environment	<i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Decision making</li> <li>• Project planning and management</li> <li>• Production of new research ideas</li> <li>• Showing social, professional and ethical responsibility and sensitivity to gender issues</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Introduction to Entrepreneurship</li> <li>2. Characteristics of Entrepreneurship in the EU and in Greece</li> <li>3. Research, Innovation, Development &amp; Entrepreneurship</li> <li>4. Social economy and Entrepreneurship</li> <li>5. Entrepreneurship and gender</li> <li>6. Entrepreneurship and vulnerable social groups</li> <li>7. Youth Entrepreneurship</li> <li>8. Planning the Business</li> <li>9. Entrepreneurship Education, Training and Consulting</li> <li>10. Financial means to support Entrepreneurship</li> <li>11. Entrepreneurship support structures</li> <li>12. Entrepreneurship Networks</li> <li>13. Business Opportunities and Ideas, Business Excellence</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practice Works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125

<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 exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Σαρρή Κ., Τριχοπούλου Α., Επιχειρηματικότητα και Κοινωνική Οικονομία. Η Οπτική του Φύλου. Εκδ. ΤΖΙΟΛΑ, 2018. (in Greek)
2. Deakins David, Freel Mark, Επιχειρηματικότητα, Εκδ. Κριτική, 2007.. (in Greek)

### *Relevant scientific Journals*

1. Journal of Economic Sciences and Applied Research
2. Spoudai Journal of Economics and Business

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>603</b>	<b>SEMESTER</b>	<b>6th</b>
<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>	
Lectures and Practise works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The main aim of the module is to introduce students to the concept, content and necessity of auditing in all operations of businesses and organizations. Furthermore, to familiarize students with the tools, methods and techniques which are applied during the internal and external audit of entities. Students will be able to describe the auditing and distinguish and assess the effects of oversights and errors on the financial, accounting, and also administrative functioning of businesses. Upon successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Distinguish and compare the audit of internal and external auditors.</li> <li>• Assess the risks involved in errors, omissions and irregular actions of business staff.</li> <li>• Evaluate the role and importance of the auditor for the right, legal and planned work of all sectors.</li> <li>• Judge what are the qualifications and skills of the auditors.</li> <li>• Deepen his financial, accounting and administrative knowledge, so that he/she can carry out audit process.</li> <li>• Recognize the importance of erroring and to estimate its impact on the financial result of a business.</li> <li>• Examine the effects of the absence of control on the various less or more important business functions.</li> <li>• Combine his/her financial, accounting and legal knowledge, which are necessary for the audit process</li> </ul>		
<p><b>General Competences</b></p> <p>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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an interdisciplinary environment</li> </ul> </td> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> </ul> </td> </tr> </table>	<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an interdisciplinary environment</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> </ul>
<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> <li>Team work</li> <li>Working in an interdisciplinary environment</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> <li>Criticism and self-criticism</li> <li>Production of free, creative and inductive thinking</li> </ul>	



<i>Production of new research ideas Working in an international environment</i>	..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

**(3) SYLLABUS**

<p>1: Introduction to Auditing. Historical Overview. Distinctions of different types of audit.</p> <p>2: Legislation, audit firms and application in Greek economy .</p> <p>3: International Auditing Standards.</p> <p>4: Audit process methodology (audit methods, sampling, evidence, worksheets, audit reports).</p> <p>5: Analysis of internal and external audit methodology and differences.</p> <p>6: Audit of non-current assets.</p> <p>7: Audit of current assets.</p> <p>8: Checking net position and provisions.</p> <p>9: Audit of Obligations.</p> <p>10: Audit of revenues, expenses and profit/loss.</p> <p>11: The tax audit of businesses and organizations.</p> <p>12: Auditing, corporate governance and published financial statements.</p> <p>13: Module revision</p>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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.  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
	Practice Works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure  Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions,</i>	<p>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p>	

<p><i>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>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

- 1.Βελέντζας Ι., Καρτάλης Ν., Μπρώνη Γ., Ελεγκτική και Δίκαιο Εσωτερικός Έλεγχος επιχειρήσεων για την πρόληψη, τον εντοπισμό και τη διερεύνηση οικονομικής απάτης, Εκδόσεις Επιστημονικό-Ερευνητικό Κέντρο Εκπαιδευτικών / Ερευνητικών Υπηρεσιών και Μελετών ΑΜΚΕ, 2017
- 2.Νεγκάκης Χ., Ταχυνάκης Π., Σύγχρονα Θέματα Ελεγκτικής και Εσωτερικού Ελέγχου, Εκδόσεις Αγγελική Κοντού,2016
- 3.Αληφαντής Γ., Ελεγκτική, Εκδόσεις Σοφία Α.Ε., 2017

### *Relevant scientific Journals*

Accounting, Auditing and Accountability Journal;  
Auditing: A Journal of Practice and Theory;  
Journal of Accounting, Auditing and Finance;  
Journal of International Accounting, Auditing and Taxation;  
Current Issues in Auditing;  
International Journal of Accounting Auditing and Performance Evaluation;  
International Journal of Auditing;  
Managerial Auditing Journal

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>604</b>	<b>SEMESTER</b>	<b>6th</b>
<b>COURSE TITLE</b>	MONETARY THEORY AND BANKING		
<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 and Practise works	3	5	
<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>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The purpose of the course is the presentation and analysis of how economic agents (individuals, households, businesses, governments, central banks) make decisions and make choices through the operation of the financial system.</p> <p>Upon successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> <li>• know the concepts of monetary theory.</li> <li>• understand its effects on wages, employment and unemployment.</li> <li>• analyze and interpret the basic functions of money</li> <li>• interpret and apply the economic logic and methods of monetary policy issues.</li> <li>• evaluate reports and analyzes that refer to issues of monetary theory and policy.</li> <li>• acquire the necessary skills to analyze data related to monetary quantities.</li> <li>• develop the necessary knowledge and skills for further studies at postgraduate level.</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an interdisciplinary environment                  Production of new research ideas                  Working in an international environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...                  .....             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....	

- Independent work
- Team work
- Decision making
- Working in an international environment
- Production of free, creative and inductive thinking

### (3) SYLLABUS

1. Introduction to Monetary Theory – The macroeconomic framework
2. The monetary and credit system
- 3.. Fund purchase and interest rate
4. The Banks.
5. Money offer.
6. Monetary Policy: Tools, Intermediate and Final Goals
7. The demand for money and the factors that determine it
8. The exercise of monetary policy in the IS-LM model
8. The monetary transmission mechanism as a process by which asset prices are affected.
9. Economic and Banking crisis and the proper role of monetary policy
10. Asset bubbles and credit constraints
11. Capital allocation and economic development
12. Monetary policy as the practice of the minimum interest rate and Quantitative Easing
13. Course outline

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

<p style="text-align: center;"><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><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
	Practice Works	13
	Independent Study	66
	Assignment (Essay writing)	20
<p>Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)</p>		125
<p style="text-align: center;"><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</i></p>	<p>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul>	

<p><i>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>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. ΝΟΜΙΣΜΑΤΙΚΗ ΘΕΩΡΙΑ & ΠΟΛΙΤΙΚΗ, ΒΑΡΕΛΑΣ ΕΡΩΤΟΚΡΙΤΟΣ (in Greek)
2. Εισαγωγή στην Τραπεζική Οικονομική και τις Κεφαλαιαγορές, Συριόπουλος Κωνσταντίνος, Παπαδάμου Στέφανος (in Greek)
3. ΝΟΜΙΣΜΑΤΙΚΗ ΘΕΩΡΙΑ & ΠΟΛΙΤΙΚΗ, ΚΟΡΛΙΡΑΣ ΠΑΝΑΓΙΩΤΗΣ (in Greek)
4. Χρήμα, πίστη, τράπεζες. Μια ευρωπαϊκή προσέγγιση, Howells Peter, Bain Keith (in Greek)
5. Frederic S. Mishkin "The Economics of Money, Banking, and Financial Markets." Eleventh Edition, Pearson
6. Monetary Theory and Policy, 4th ed., Walsh , 2017, MIT Press

*Relevant scientific Journals*

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>605</b>	<b>SEMESTER</b>	<b>6th</b>
<b>COURSE TITLE</b>	INNOVATION AND TOTAL QUALITY		
<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 and Practise works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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

Innovative businesses in Greece are very limited compared to international standards. Also, the adherence of companies to quality product production processes (through methods of ensuring it) is not a first priority. The result is the low competitiveness of goods and services even in sectors where Greece should have a competitive advantage in quality (services, agri-food sector, manufacturing, etc.). The course "Innovation and Total Quality" came to fill this need and this gap. The students will come into first contact with this important chapter of modern Management which is a development belt of modern economies. Through the systematic approach of developments in the field and the views of Josef Schumpeter to today's major developments in the field of technology and IT, an effort is made to strengthen the interest and creative imagination of students. It is also sought, through the use of advanced technology and the application of innovative processes, that companies succeed in producing quality and competitive products and conquer international markets. Particular importance is given to approaching the basic principles of Total Quality Management and how through them our students will acquire a different way of reading business and production functions. An effort is made to understand the need to diversify or change the production model and business paradigm and the shift to competitive production characteristics and products that are difficult to copy and durable, such as quality, knowledge, R&D, etc.

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

- Know what Innovation and Total Quality are and what their importance is for the company, in order for them to obtain lasting comparative competitive advantages.
- Understand why businesses need to change their production model and paradigm, especially today when competition has intensified and products have a short lifespan.
- Apply Total Quality Management methods and Innovation principles and the corresponding models (Deming, Juran, Crosby, etc.).
- Acquire skills of analysis and planning of innovative actions at the level of management and production process
- Synthesize the acquired knowledge in the formulation of tactics and strategies for obtaining competitive advantages through quality by making use of Quality Assurance Systems (ISO, HACCP, EMS, EMAS, OHSAS, etc.).

- *Know and evaluate the mechanisms, the process and the bodies of Certification of Quality Assurance Systems*

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

- Independent work
- Team work
- Decision making
- Working in a competitive environment
- Production of free, creative and inductive thinking

### (3) SYLLABUS

1. Innovation and innovation management, importance of innovation in competitiveness.
2. Innovation and Management, innovation and Marketing, innovation schools and models.
3. Innovation management, goals and strategies, Innovation and Total quality.
4. Principles and methods of production of innovative products, the resistances source of innovative Management, causes of oppositions to innovations.
5. Innovation development technologies, creativity and innovation, man and knowledge sources of innovation development.
6. Types of innovation, mining of innovative ideas, design of innovative products.
7. Life cycle of innovations, targeted innovation, business and innovation, indicators of business innovation in Greece and the EU.
8. Definitions of quality, quality and quality management, quality as a competitiveness criterion, Myths about quality, dimensions of quality.
9. Strategic quality management, Total Quality Management (TQM), TQM objectives and strategies.
10. TQM principles, PDCA cycle, TQM systems, IOP, quality certification, the ISO system.
11. The views of the total quality Gurus (Deming, Juran, Crosby, etc.), IOP systems design, forms and types of brainstorming.
12. Quality circles, strategies, purpose and objectives of QA, Quality Models, EQMA, Malcom Baldrige.
13. International GMP, EMS, EMAS, OHSAS, HACCP, CE, Ecolabelling.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class
<b>TEACHING METHODS</b>	<b>Activity</b> <b>Semester workload</b>

<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>	Lectures	26
	Practice Works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified. A total of five question are given, four are selected.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

## (5) ATTACHED BIBLIOGRAPHY

1. Μαντζάρης Γιάννης, Καινοτομία και Ολική Ποιότητα, Εκδόσεις Λογισμός, Θεσσαλονίκη 2017. (in Greek)
2. Αυλωνίτης Σ., Στοιχεία ελέγχου και διασφάλισης ποιότητας, Εκδ. ΕΛΛΗΝ, 2003. (in Greek)
3. Bessant J. -Tidd J., Κουλουριώτης Δημήτρης (επιμ.), Καινοτομία και Επιχειρηματικότητα, Εκδόσεις ΤΖΙΟΛΑ, 2016 (in Greek)

Relevant Scientific Journals:

- Industry and Innovation
- Creativity and Innovation Management
- European Journal of Innovation Management
- International Journal of Technology Management and Sustainable Development



## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>661</b>	<b>SEMESTER</b>	<b>6th</b>
<b>COURSE TITLE</b>	SOCIAL AND ECONOMIC NETWORK ANALYSIS		
<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 and Practise works	3	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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

Network Theory is a relatively new area of Science within Operations Research and Graph Theory. Recent proposals in the literature consider that it is now a new paradigm. This course provides an introduction to the classic concepts of graph theory and network optimization. Next, newer concepts related to Social Network Analysis are introduced in terms of their structure. Particular emphasis is placed on the modeling of problems related to the general subject of Economics and Management, such as in the analysis of networks of employees - customers - companies, credit institutions, stocks, but also in the production of new information through data mining techniques.

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

- Define the concepts graph, network and their components.
- Know and apply classical optimization algorithms in networks.
- Model classic business research problems in network form and will solve them (shortest – longest paths, PERT, CPM).
- Realize the utility of representing interconnected units in various fields of the contemporary economic and social situation.
- Know concepts related to the importance of specific nodes.
- Analyze networks in terms of node importance using specific software.
- Recognize the need for grouping and the various structures (cliques, cores, clans, communities) and gain knowledge and experience in how to search for them
- Implement one or more social networks in the context of individual or group work and will study them macroscopically as well as at the node level.
- Learn about link analysis.
- Evaluate and classify specific networks into categories (small worlds, scale free, random).
- Develop abilities to acquire new knowledge related to network theory and its manifestations in their science.

#### General Competences

<p><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 interdisciplinary environment</i></p> <p><i>Production of new research ideas</i></p> <p><i>Working in an international environment</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>• Independent work</li> <li>• Team work</li> <li>• Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>• Decision making</li> <li>• Working in an international environment</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Introductory concepts, graph, network, vertices, edges.</li> <li>2. Computer network representation, density, connectivity.</li> <li>3. Presentation of free software (gephi, nodexl).</li> <li>4. Shortest paths, algorithmic solving.</li> <li>5. Shorter paths, application in project management (PERT – CPM).</li> <li>6. Social Networks, modeling techniques.</li> <li>7. Important nodes (centrality metrics – calculations and algorithms).</li> <li>8. Important nodes – applications.</li> <li>9. Grouping (cliques, clans, communities), finding.</li> <li>10. Applications in the field of economics and finance.</li> <li>11. Applications in the field of administration and marketing.</li> <li>12. Presentation of projects.</li> <li>13. Course outline.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b></p> <p><i>Face-to-face, Distance learning, etc.</i></p>	<p>In the classroom, face to face.</p>	
<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>Basic software (windows, word, power point, the web, etc.).</p> <p>Support of learning process through the electronic platform / e-class</p>	
<p><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i></p> <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</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	26
	Practice Works	13
	Independent Study	66
	Assignment (Essay writing)	20

<i>the ECTS</i>		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<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>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

- 1.Kadushin, ΚΟΙΝΩΝΙΚΑ ΔΙΚΤΥΑ, 2019, ΚΡΙΤΙΚΗ (in Greek)
- 2.Katharina A. Zweig, Network Analysis Literacy, 2016, Springer Vienna, <https://service.eudoxus.gr/search/#s/social%20network%20analysis/0>
- 3.Νικολόπουλος Σταύρος, Γεωργιάδης Λουκάς, Παληός Λεωνίδας, Αλγοριθμική θεωρία γραφημάτων, <https://repository.kallipos.gr/handle/11419/2067> (in Greek)

*Relevant scientific Journals*

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>662</b>	<b>SEMESTER</b>	<b>6th</b>
<b>COURSE TITLE</b>	PUBLIC SECTOR ACCOUNTING AND BUDGETING		
<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 and Practise works		3	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>										
<p>The accounting of public organizations initially used the simple method, and in recent years there has been a universal effort by various organizations to adopt the double-style system for the preparation of financial statements, which is now mandatory by law. The course aims to enable students to understand the full spectrum of capturing the economic functioning of the state and public organizations. To analyze the importance of the single-entry bookkeeping, the double-entry bookkeeping and the preparation of the various budget and accounting statements used to record and manage financial information in the Public sector.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Explain the feasibility of State organizations transactions and accounting in relation to their objectives.</li> <li>• Examine the effect of the budget of both the State and its Units on their financial operations and transactions</li> <li>• Understand the operation of separate State organizations accounting plans, as applied with the simple method but also as they have been formed with the new rules of application of the double-entry method</li> <li>• Describe the special accounting needs and functions of Legal Entities under Public Law in general based on public accounting and in particular of local government organizations, health units, etc.</li> <li>• Compare the accounting functions of essentially non-profit organizations with those of private enterprises</li> </ul>										
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td style="width: 50%; border: none;">Project planning and management</td> </tr> <tr> <td style="border: none;">Adapting to new situations</td> <td style="border: none;">Respect for difference and multiculturalism</td> </tr> <tr> <td style="border: none;">Decision-making</td> <td style="border: none;">Respect for the natural environment</td> </tr> <tr> <td style="border: none;">Working independently</td> <td style="border: none;">Showing social, professional and ethical responsibility and sensitivity to gender issues</td> </tr> <tr> <td style="border: none;">Team work</td> <td style="border: none;">Criticism and self-criticism</td> </tr> </table>	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
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									

<i>Working in an interdisciplinary environment Production of new research ideas Working in an international environment</i>	<i>Production of free, creative and inductive thinking ..... Others... .....</i>
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Decision making</li> <li>• Adapting to new situations</li> </ul>	
Production of free, creative and inductive thinking	

### (3) SYLLABUS

<p>1. Concept and purpose of Public accounting.</p> <p>2: Importance of the single-entry and double-entry bookkeeping method in the State.</p> <p>3: State budget and State budgets. Principles governing the budget.</p> <p>4: Preparation, passing and execution of the budget.</p> <p>5: Public revenues and expenses. Individual distinctions of revenue and expenditure of the State.</p> <p>6: Public accountants: Public revenues and expenses.</p> <p>7: Meaning of the assumption of expenditure by the authorizing officers for the public sector</p> <p>8: Preventive and repressive control of the State.</p> <p>9: Content and operation of the Sectoral Chart of Accounts of State organizations.</p> <p>10: Structure of Public Accounting plan of accounts and their connection with Financial Accounting.</p> <p>11: Sectoral Accounting Plan of Municipalities.</p> <p>12: Branch Accounting Plan of Health Units.</p> <p>13: Course outline</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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.  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
	Practice Works	13
	Independent Study	66
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	125
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</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>	<ul style="list-style-type: none"> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Χρηματοοικονομική και Λογιστική Προσέγγιση του Μεταρρυθμιστικού Πλαισίου των Οργανισμών Τοπικής Αυτοδιοίκησης, Αρβανίτης Γεώργιος, Γαγάνης Χρυσοβαλάντης, Ζοπουνίδης Κωνσταντίνος, 2013, Εκδόσεις Κλειδάριθμος, ISBN: 978-960-461-540-7. (in Greek)
2. ΜΑΣΤΡΟΓΙΑΝΝΗ ΦΩΤΕΙΝΗ, ΔΗΜΟΣΙΟ ΛΟΓΙΣΤΙΚΟ, ΠΡΟΫΠΟΛΟΓΙΣΜΟΙ, ΕΛΕΓΚΤΙΚΟ ΣΥΝΕΔΡΙΟ, ΔΙΕΘΝΗ ΛΟΓΙΣΤΙΚΑ ΠΡΟΤΥΠΑ ΔΗΜΟΣΙΟΥ ΤΟΜΕΑ, Εκδόσεις ΑΡΝΑΟΥΤΗ, 2016 (in Greek)

### *Relevant scientific Journals*

Financial Accountability and Management (for Governments, Public Services and Charities); Journal of Accounting and Public Policy; Public Administration Review; Journal of Public Administration: Research and Theory; Journal of Public Budgeting, Accounting and Financial Management

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>663</b>	<b>SEMESTER</b>	<b>6th</b>
<b>COURSE TITLE</b>	LOGISTICS		
<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 and Practise works		3	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>Guidelines for writing Learning Outcomes</li> </ul> <p>The course aims to introduce students to the concepts of logistics management chain of goods and services in businesses and organizations. Analyzes design issues, planning, operation and control of supply chains. In addition, it highlights the strategic role and modern trends in supply chain management.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>Identify the basic concepts of supply chain analysis,</li> <li>Understands the strategic role of supply chains,</li> <li>Evaluates the efficiency of supply chain processes,</li> <li>Analyzes and evaluates supply chain design and operation requirements,</li> <li>Compares supply chains in terms of various parameters that determine their operation</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an interdisciplinary environment                  Production of new research ideas                  Working in an international environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...                  .....             </td> </tr> </table> <ul style="list-style-type: none"> <li>Independent work</li> </ul>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....	

- Team work
- Decision making
- Adapting to new situations Production of free, creative and inductive thinking

### (3) SYLLABUS

1. Basic logistics concepts.
2. The sector in Greece, in the EU and in the world.
3. Basic supply chain management concepts.
4. Supply Operations and Management of logistics operations, Service customers.
5. Supply management.
6. Basic principles and methods of inventory planning and management.
7. Design, management, operation of warehouses.
8. System of physical distribution of products, distribution networks, transport system.
9. Network planning and organization of logistics systems.
10. Examination of factors affecting the development and operation of an effective logistics system.
11. Modern trends in supply chain management.
12. Management of global distribution channels, the competition of networks.
13. Summary, recap

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

<p style="text-align: center;"><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><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
	Practice Works	13
	Independent Study	66
	Assignment (Essay writing)	20
<p>Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)</p>	125	
<p style="text-align: center;"><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,</i></p>	<p>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/False and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p>	



<p><i>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>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Δημήτρης Φωλίνας, Θωμάς Φωτιάδης, Διοίκηση Εφοδιαστικής Αλυσίδας και Μάρκετινγκ, ISBN: 978-960-14-3334-9, Εκδότης: ΕΚΔΟΤΙΚΟΣ ΟΡΓΑΝΙΣΜΟΣ ΛΙΒΑΝΗ ΑΒΕ (Κωδικός Βιβλίου στον Εύδοξο: 77108786). (in Greek)
2. Alan Harrison, Remko Van Hoek, Δ. Γιαννακόπουλος, Σ. Μοσχούρης, LOGISTICS Μάνατζμεντ και Στρατηγική, ISBN: 978-960-89407-8-9, Εκδότης: ROSILI ΕΜΠΟΡΙΚΗ - ΕΚΔΟΤΙΚΗ Μ.ΕΠΕ (Κωδικός Βιβλίου στον Εύδοξο: 2679252). (in Greek)
3. Christopher, M. (2017). Logistics και Διαχείριση Εφοδιαστικής Αλυσίδας. Αθήνα: Κριτική. (in Greek)

Relevant scientific Journals:

1. International Journal of Supply Chain Management.
2. Supply Chain Management: An International Journal.
3. Journal of Supply Chain Management.

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>701</b>	<b>SEMESTER</b>	<b>7th</b>
<b>COURSE TITLE</b>	ECONOMIC STUDIES AND RESEARCH		
<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	2	6	
Laboratory exercises	2		
<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>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 purpose of the course is for the students to get to know and understand the theoretical issues related to economic and technical studies. In particular:

To understand the process of a company's participation in a co-financed program and in all its stages.

To have the ability to investigate sources of financing depending on the sector and size of the company during their professional activity as researchers or business consultants.

To have the ability to investigate sources of financing depending on the sector and size of the company during their professional activity as researchers or business consultants.

To be able to research, gather, record and analyze information and data related to the financing of investment projects, solve similar problems and present similar issues to audiences inside and outside the company.

To acquire the skills to use the internet to research programs and submit studies online. They distinguish the sizes and characteristics of the companies and based on them to look for the sources of financing

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

- Know the concept, purpose, categories and types of Studies, the characteristics of Small and Medium Enterprises in Greece and the EU, the motivations and sources of investment financing, the Development Law and the European financial programs.
- Apply the criteria and identify the potential sources of funding, knowing the basic financial instruments, such as the development law and co-financed community programs.
- Acquire the necessary knowledge and application skills to compose and draft: Study of Development Law. Business plan. Project and Sub-Project Technical Bulletin in co-financed programs.

- Evaluate the studies based on the criteria applied each time.
- Develop the necessary skills to acquire knowledge, in matters of investment plans and their financing for further studies at postgraduate level.

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

- Independent work
- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Decision making
- Project planning and management

### (3) SYLLABUS

#### Theory

- 1: Meaning and purpose of the course.
- 2: Economic and Technical Studies of the Development Law, European Program Studies, Investment Feasibility Studies, Sustainability Studies.
- 3: Business Plans, Sector Studies, Market Studies, Local and Regional Development Studies, Business Programs.
- 4: Small and Medium Enterprises in Greece and the EU.
- 5: Incentives and sources of investment financing.
- 6: Development Law, funded investment projects, incentives, eligible investments.
- 7: Conditions for inclusion of ES in the development law, evaluation criteria, investor obligations.
- 8: Programs co-financed by the EU.
- 9: Third ESF
- 10: NSRF 2007-2013.
- 11: NSRF 2014-2020.
- 12: Procedure for subscribing businesses and organizations to co-financed programs.
- 13: Summary – Conclusions.

#### Laboratory Exercises:

- 1: Model of the Study of the Development Law: the body of the investment.
- 2: Model of the Development Law Study: description of the investment plan.
- 3: Model of the Development Law Study: Documenting the feasibility of the investment.
- 4: Model of the Development Law Study: Investment cost.
- 5: Model of the Development Law Study: financing scheme of the investment.
- 6: Model of the Development Law Study: sector elements, sector analysis.

- 7: Model of the Development Law Study: projected financial data of the investment.
- 8: Model of the Development Law: Indicators of sustainability & efficiency of the investment.
- 9: Model of the Development Law: the investment evaluation criteria.
- 10: Sample Business Plan.
- 11: Model of Project Technical Data Sheets.
- 12: Model of Technical Data Sheets for Sub-projects

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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	26
	Independent Study	78
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

#### (5) ATTACHED BIBLIOGRAPHY

1. Μαγούλιος Γιώργος, Οικονομοτεχνικές Μελέτες Εθνικών και Ευρωπαϊκών Χρηματοδοτικών Προγραμμάτων, Θεωρία και Πράξη, εκδ. Σφακιανάκη Δ., 2018. (in Greek)
2. Νικολαΐδης Μιχαήλ, Εγχειρίδιο Εκπόνησης Οικονομοτεχνικών Μελετών, Εκδ. ΔΙΣΙΓΜΑ, 20103. Journal of Supply Chain Management. (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>702</b>	<b>SEMESTER</b>	<b>7th</b>
<b>COURSE TITLE</b>	CORPORATE FINANCE AND PORTFOLIO THEORY		
<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 and Practice works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 is an introduction to the concepts and applications of Business Valuation and Financing methods, making reference to all the tools that are available to businesses, both for the optimal choice of sources of capital use and for measuring the degree of risk, in a increasingly volatile economic and business environment. The course aims to introduce students to the basic concepts of valuation methods and in particular to those that have as a reference point the money and capital markets, their application in the valuation of both financial results through the mandatory disclosures of their transactions and in the measurement of returns in relation to the degree of risk they undertake. It also refers to introductory concepts related to business development strategies through acquisitions and mergers, finding sources of capital use such as issuing new shares as well as planning the distribution of the results in various ways, depending on the legal and tax regime. Thus, the student will have an overall understanding of the processes and methodologies followed by companies to find capital, the ways of developing in new markets and the valuation of their assets whether they are listed companies or not. In this sense, the course is the basis on which the real or fair value of a business is examined, as well as its ability to continue to offer shareholders the profits expected from them.

Finally, the aim of the course is the students' understanding and ability of the basic principles of investment and business valuation and knowledge related to capital management, risk measurement and its diversification techniques.

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

- He/she has understood the basic business and investment valuation methods such as CAPM, WACC, APT and DDM.
- He/she has knowledge of the tools and techniques of risk measurement and, at the same time, the ability to interpret the results, in order to propose the necessary and appropriate options to businesses.
- Distinguish the main roles of the proposed methods, basic and alternative, in a real environment or in a case study and to assess the role of the interested parties (investors, shareholders, owners) in dealing with positive or negative economic developments.
- Use the proposed valuation and risk measurement methodologies to identify key elements of the financial result as well as cases of overvalued or undervalued results, in particular when there are strong fluctuations in the financial environment or during periods of financial crises.

- Analyze and calculate the key diversity elements of the models, depending on the business sector.
- Develop the necessary knowledge acquisition skills, in matters of valuation and management of the financial results of companies for further studies at postgraduate level

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

- Independent work
- Team work
- Decision making
- Production of free, creative and inductive thinking

### (3) SYLLABUS

- 1: Introduction to Investment and Risk.
- 2: Methods of Estimates and Forecasts.
- 3: Calculation of Expected Returns.
- 4: Risk Calculation.
- 5: Portfolio Theory.
- 6: Application of the Markowitz Model.
- 7: Theory of Dividend Policy.
- 8: The Dividend Discount Model.
- 9: Capital Structure.
- 10: Determination of the Cost of Capital.
- 11: Mergers and Acquisitions.
- 12: Equity Financing.
- 13: Derivative Financial Products.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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-</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20

<i>directed study according to the principles of the ECTS</i>		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

1. Χρηματοοικονομική Αναφορά, Ανάλυση Χρηματοοικονομικών Καταστάσεων και Αποτίμηση, Wahlen J., Baginski S., Bradshaw M., Εκδόσεις Broken Hill, 2022. (in Greek)
2. Brigham Eugene F., Weston J. Fred, Βασικές αρχές της χρηματοοικονομικής διαχείρισης και πολιτική», Εκδ. Παπαζήση, 1986. (in Greek)

-Relative scientific Journals:

1. Journal of Finance, 2. ABACUS

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>703</b>	<b>SEMESTER</b>	<b>7th</b>
<b>COURSE TITLE</b>	TOURISM ECONOMICS		
<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 and Practice works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>
<p>The purpose of the course is for students to get to know and understand the tourism sector and its contribution to economic development. In particular, students will learn about the following topics: i) theories of tourist demand and tourist flows, ii) seasonality and determinants of tourist demand, iii) typologies, forecasts and trends, iv) the tourist product and its characteristics, v) modern types of products and spatial structure of the tourism offer, vi) economic organization of businesses and intermediaries of the tourism circuit, vii) economic analysis, foreign exchange receipts and the effects on the balance of payments. The objectives of the course are for students to:</p> <ul style="list-style-type: none"> <li>- Understand the theories of tourism demand - tourist flows, seasonality and tourism demand factors, the tourism product and its characteristics.</li> <li>- Acquire the skills to exploit the internet for the investigation of tourist data and sizes.</li> </ul> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Know the modern types of tourist products and the factors of spatial structure of the tourist offer, the economic organization of businesses and intermediaries of the tourist circuit.</li> <li>• Understand economic analysis, foreign exchange receipts and the effects on the balance of payments.</li> <li>• Analyze the methods of estimating and measuring the effects of tourism.</li> <li>• Develop the necessary knowledge in issues of tourism, its characteristics and tourist businesses.</li> <li>• Acquire the necessary skills to support the agencies and businesses of the tourism sector.</li> <li>• Develop the necessary knowledge and skills in issues of national and international tourism environment, for further studies at postgraduate level</li> </ul>
<p><b>General Competences</b> 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?</p> <p>Search for, analysis and synthesis of data and information, with the use of the necessary technology</p> <p>Project planning and management Respect for difference and multiculturalism</p>



<i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> <i>Working in an international environment</i>	<i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>• Decision making</li> <li>• Project planning and management</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Chronological overview of the tourism phenomenon.</li> <li>2. Conceptual approaches.</li> <li>3. Theories of tourist demand - tourist flows.</li> <li>4. Seasonality and determinants of tourism demand.</li> <li>5. Typologies, forecasts and trends.</li> <li>6. The tourist product and its characteristics.</li> <li>7. Modern types of products and spatial structure of the tourist offer.</li> <li>8. Economic organization of businesses and the intermediaries of the tourist circuit.</li> <li>9. Economic analysis, foreign exchange receipts and the effects on the balance of payments.</li> <li>10. Consumption, production, added value and inflationary trends.</li> <li>11. Investments, employment and the macroeconomic role of the state.</li> <li>12. Methods of estimating and measuring the effects of tourism.</li> <li>13. Summary, Recap.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150

<b>STUDENT PERFORMANCE EVALUATION</b>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• Composite theoretical questions</li> </ul>
<i>Description of the evaluation procedure</i>	In each question, corresponding evaluation points are specified.
<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>	Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.
<i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	

### **(5) ATTACHED BIBLIOGRAPHY**

1. Λαγός, Δ. (2005). Τουριστική οικονομική, Εκδόσεις Κριτική, Αθήνα. (in Greek)
2. Βαρβαρέσος, Σ. (2008). Οικονομική του Τουρισμού, Εννοιολογικές, Θεωρητικές και Μεθοδολογικές Προσεγγίσεις, Εκδόσεις Προπομπός, Αθήνα. (in Greek)
3. Frechtling, D. (2012). Forecasting Tourism Demand, Routledge, Oxford.)

-Relative scientific Journals:

- 1 Tourism Economics
2. Tourism Management
3. Journal of Hospitality & Tourism Research

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>704</b>	<b>SEMESTER</b>	<b>7th</b>
<b>COURSE TITLE</b>	FINANCIAL MANAGEMENT		
<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 and Practice works	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>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul> <p>The aim of the course is the understanding and knowledge of the financial operation of the products in the context of the Greek and international economic environment, the trends and requirements of the interested parties in terms of the degree of financial leverage and the assumed cost of capital. In particular, topics such as the time value of money, cash flow analysis, risk-free and risk fixed investment planning, cost of capital, capital structure, bankruptcy models and financial decision-making are examined with the aim of maximizing the value of the company, to analyze dividend policy decisions and investment decisions, as well as the ways of financing these investments.</p> <p>Upon successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> <li>• Know the function and expected purpose of financial management and the concept of risk.</li> <li>• Know how to synthesize and analyze investment decisions, as they are shaped by new financial practices.</li> <li>• Understand the characteristics and differences of businesses according to their capital structure and situation.</li> <li>• Analyze and interpret the results of the capital structure of companies.</li> <li>• Apply new financing methods and practices and the interpretation of the results they can bring to a business</li> <li>• Evaluate investments under conditions of uncertainty by applying the discount rate adjustment to risk.</li> <li>• Apply capital asset valuation models.</li> <li>• Study the capital structure of businesses and the factors that influence it.</li> <li>• Evaluate dividend policy systems and models.</li> <li>• Know the purpose and method of preparing the cash flow statement.</li> <li>• Know the meaning and causes of mergers and acquisitions.</li> <li>• Use ratio analysis to evaluate businesses</li> </ul>
<p><b>General Competences</b> 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?</p> <p>Search for, analysis and synthesis of data and <span style="float: right;">Project planning and management</span></p>

<i>information, with the use of the necessary technology</i> <i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> Working in an <i>international environment</i>	<i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and</i> <i>sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<p>1. Key concepts of financial management (The financial function. The financial environment of businesses, Accounting Information, The role of cash flows in the context of financial decisions)</p> <p>2. Concepts of value and time / Eternal value of money.</p> <p>3. Valuation of shares</p> <p>4. Valuation of Bonds</p> <p>5. Investment Evaluation Methods / Comparison</p> <p>6. Evaluation of Investments in Risk status</p> <p>7. Evaluation of Investments in Inflation status</p> <p>8. Analysis of a company's financial structure</p> <p>9. Cost of Capital and Share Valuation</p> <p>10. Ways to Increase Share Capital</p> <p>11. Dividend Policy</p> <p>12. Working Capital (Concept, Basic Management Principles, Alternative Financing Policies)</p> <p>13. Hybrid Financial Products - Derivatives - International Risk Management</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit:	150

	25 X 5 = 125 hours)	
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### **(5) ATTACHED BIBLIOGRAPHY**

1 Χρηματοοικονομική Διοίκηση, Παζάρσκης Μιχαήλ, Εκδόσεις Λογισμός, 2020, (in Greek)

2 Χρηματοδότηση Επιχειρήσεων, Θόνος Γ., Εκδόσεις Τσώτρας Αν., 2017, Κωδικός Εύδοξου:68373679 (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>751</b>	<b>SEMESTER</b>	<b>7th</b>
<b>COURSE TITLE</b>	DATABASES		
<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 and Practice works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 general objective of the course is to provide the foundation of database science and, more specifically, the enrichment of the student's knowledge with the principle of conceptual and logical modeling and design of databases, database programming languages as well as the possibilities of implementing databases that are provided today by database management systems. The course aims to present an introduction to the theory and applications of modern Databases. The students will acquire knowledge of database operation, distinguish the advantages of applications developed in a relational database environment and implement business applications. Another goal is to engage students in the collaborative design of a database during the group work phase.

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

- Recognize the need to organize data in a structured format.
- Distinguish and explore the possibilities offered by various forms of data organization.
- Leverage applications that organize data.
- Examine and produce collections of data with specific strengths.
- Recognize the advantages of organizing data in relational database format.
- Analyze and design entity-relationship diagrams of small organizations and enterprises.
- Implement algorithms to convert relational entity diagrams into relational tables.
- Create or reconstruct databases for specific problems.
- Acquire application skills and implement databases.
- Acquire knowledge of relational algebra and apply the knowledge to creating queries in relational databases.
- Develop interface and reporting environments for databases.
- Evaluate and compare different Database Management System technologies

#### 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>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> Working in an international environment	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>• Working in an interdisciplinary environment Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Memory aids, organization of memory aids.</li> <li>2. File-based data storage, disadvantages and proposed solutions.</li> <li>3. The concept of Databases, advantages.</li> <li>4. Basic data models.</li> <li>5. Logical models, Entity-Relationship Diagrams.</li> <li>6. Relationship Entity Diagrams (continued).</li> <li>7. Implementation models, Relational Model.</li> <li>8. Relational model (continued).</li> <li>9. Algorithm for converting an Entity-Relationship Diagram into a Relational Model.</li> <li>10. Small database applications.</li> <li>11. Newer developments – Applications in accounting and financial environments.</li> <li>12. Applications Using Free Software.</li> <li>13. SQL Introductory Issues.</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit:	150

	25 X 5 = 125 hours)	
<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 exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

- 1.Κεχρής Ε., Σχεσιακές Βάσεις Δεδομένων, Νέα αναθεωρημένη έκδοση, Κριτική 2015. (in Greek)
- 2.GARCIA-MOLINA, ULLMAN, WIDOM, ΣΥΣΤΗΜΑΤΑ ΒΑΣΕΩΝ ΔΕΔΟΜΕΝΩΝ (ΣΕ ΕΝΑΝ ΤΟΜΟ), ΙΔΡΥΜΑ ΤΕΧΝΟΛΟΓΙΑΣ & ΕΡΕΥΝΑΣ-ΠΑΝΕΠΙΣΤΗΜΙΑΚΕΣ ΕΚΔΟΣΕΙΣ ΚΡΗΤΗΣ, 2012 (in Greek)



## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>752</b>	<b>SEMESTER</b>	<b>7th</b>
<b>COURSE TITLE</b>	LABOR ECONOMICS		
<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 and Practice works	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 background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>								
<p>The purpose of the course is the presentation and analysis of the way that neoclassical and Keynesian economic theory analyze the functioning of the labor market and its effects on the level of wages, employment and unemployment. In particular, students will learn about topics such as work and employment, labor force and labor market, labor supply and demand, human capital and discrimination in the labor market, the effect of trade union action on wages, the Keynesian model of determining the level of employment, the typology and the multiple interpretations of the unemployment phenomenon, the relationship between unemployment and inflation.</p> <p>Upon successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> <li>• Know the operation of the labor market according to neoclassical and Keynesian economic theory.</li> <li>• Understand its effects on wages, employment and unemployment.</li> <li>• Analyze and interpret the labor market, labor supply and demand, human capital.</li> <li>• Interpret the effect of union action on wages, the Keynesian model of determining the level of employment.</li> <li>• Evaluate and compose reports and analyses that refer to labor market issues.</li> <li>• Acquire the necessary skills by interpreting the phenomenon of unemployment, the relationship between unemployment and inflation.</li> <li>• Develop the necessary knowledge and skills for further studies at postgraduate level</li> </ul>								
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td style="width: 50%; border: none;">Project planning and management</td> </tr> <tr> <td style="border: none;">Adapting to new situations</td> <td style="border: none;">Respect for difference and multiculturalism</td> </tr> <tr> <td style="border: none;">Decision-making</td> <td style="border: none;">Respect for the natural environment</td> </tr> <tr> <td style="border: none;">Working independently</td> <td style="border: none;">Showing social, professional and ethical responsibility and sensitivity to gender issues</td> </tr> </table>	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
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							

<i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> <i>Working in an international environment</i>	<i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

1. Introduction and basic concepts. 2. Work and employment 3. Labor force and labor market 4. Labor supply 5. Labor demand 6. Elasticities of labor demand 7. Labor market frictions 8. Compensation and Productivity 9. Human capital and discrimination in the labor market 10. The effect of trade union action on wages 11. The Keynesian model of determining the level of employment 12. The typology and multiple interpretations of the unemployment phenomenon 13. The relationship between unemployment and inflation
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</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>	<ul style="list-style-type: none"> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Θεόδωρος Λιανός, Άννα Νταούλη – Ντεμούση, Οικονομική της εργασίας, Γ΄ Έκδοση, Εκδόσεις Μπένου Ε., 2017. (in Greek)
2. George J. Borjas, 2016, Τα οικονομικά της εργασίας, 2η έκδοση, Εκδόσεις Κριτική (in Greek)

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>753</b>	<b>SEMESTER</b>	<b>7th</b>
<b>COURSE TITLE</b>	TAX ACCOUNTING		
<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 and Practice works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The general aim of the module is for the students to understand the principles and the way of taxation of the income obtained by physical and legal persons and to be able to complete and check all the tax returns they provide. By coming into contact with most forms of the Independent Revenue Authority, students will be able to complete and check the income declarations of natural and legal persons. Also, to be able to use their knowledge and understanding in tax matters, in keeping accounting records, the method of paying VAT, as well as the timing of updating them.</p> <p>Upon successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Know the provisions of the income tax code concerning the taxation of physical and legal persons.</li> <li>• Distinguish the various sources of income of natural persons and the way of taxation of each one of them.</li> <li>• Calculate the tax of the various sources by issuing invoices for various cases.</li> <li>• Distinguish the way of taxation of the various types of legal entities, the joint-stock company, the hetero-system company, the limited liability company, the joint-stock company, the Cooperative, civil law and others.</li> <li>• Calculate the tax of different types of legal entities by issuing invoices for various cases.</li> <li>• Know the VAT calculation and payment procedures.</li> <li>• Explain the results and suggest correcting some changes.</li> <li>• Compare the results and draw useful conclusions</li> </ul>		
<p><b>General Competences</b></p> <p>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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> </ul> </td> <td style="width: 50%; border: none;"> <ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> </ul> </td> </tr> </table>	<ul style="list-style-type: none"> <li>Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> <li>Adapting to new situations</li> <li>Decision-making</li> <li>Working independently</li> </ul>	<ul style="list-style-type: none"> <li>Project planning and management</li> <li>Respect for difference and multiculturalism</li> <li>Respect for the natural environment</li> <li>Showing social, professional and ethical responsibility and sensitivity to gender issues</li> </ul>
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<i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> <i>Working in an international environment</i>	<i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<p>1: Introduction to Greek Accounting Standards and Tax Accounting.</p> <p>2: Reference to the concepts of income and income tax.</p> <p>3: Imposition of tax on physical persons - independent taxation of special cases.</p> <p>4: Categories of income (from real estate, securities, commercial enterprises, agricultural enterprises, hired services, and professional services).</p> <p>5: Imposition of the tax on legal entities. Determination of taxable material based on expenditure.</p> <p>6: Completing the tax return forms for physical and legal persons.</p> <p>7: Advance-withholding and return of tax.</p> <p>8: Tax certification process.</p> <p>9: Obligations - statute of limitations. Administrative and criminal sanctions.</p> <p>10: Tax calculation, examples.</p> <p>11: Accounting entries of taxes, declaration advances and distribution of profits.</p> <p>12: Periodic VAT declaration. Practical applications in VAT matters.</p> <p>13: Module outline.</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i>  <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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20
Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150	
<p style="text-align: center;"><b>STUDENT PERFORMANCE EVALUATION</b></p>	Written final exams (60%) that may include: <ul style="list-style-type: none"> <li>• Judgemental questions</li> </ul>	

<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>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>
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## **(5) ATTACHED BIBLIOGRAPHY**

1.Καραγιώργος Θ., Φορολογική Πρακτική, Εκδόσεις Αφοί Θ. Καραγιώργου ΟΕ, 2017

2.Γκίνογλου Δ., Φορολογική Λογιστική (τόμος Α'), Εκδόσεις Broken Hill, 2017

-Relevant scientific Journals:

Accounting, Organizations and Society; British Tax Review; Journal of Accounting and Public Policy; Journal of International Accounting, Auditing and Taxation; Journal of the American Taxation Association; Advances in Taxation; Journal of Tax Administration

## COURSE OUTLINE

## (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>801</b>	<b>SEMESTER</b>	<b>8th</b>
<b>COURSE TITLE</b>	INTERNATIONAL TRADE AND DIRECT FOREIGN INVESTMENTS		
<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 and Practice works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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

General aim of the course is the understanding and knowledge of international trade and Foreign Direct Investment (FDI). In particular, through lectures and case studies in the practical exercises, the aim is for the students to get to know and analyze the types of international transactions and in particular exports, imports and foreign investments. Also, to be able to use knowledge and understanding of international trade and FDI issues when working professionally in external agencies and businesses and have the ability to develop and support arguments to solve problems related to international economics and business environment. Finally, to have the ability to gather, analyze and interpret reports, studies and quantitative data on international trade and business and form judgments on related economic and scientific issues, as well as be able to present and support data, ideas, problems and solutions to specialist and non-specialist audiences.

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

- Know the types of international transactions, foreign trade: exports - imports. Foreign trade study indicators and Fair Trade
- They know the foreign trade of Greece and its main characteristics.
- Understand Business Exports: Meaning, Methods and Process.
- Analyze and interpret international trade, investment and in particular what is related to foreign trade and foreign investments.
- Evaluate and compose reports and analyzes referring to international trade and FDI issues.
- Acquire the necessary skills to support the extroverted orientation of agencies and businesses.
- Develop the necessary knowledge acquisition skills for further studies at postgraduate level

**General Competences**

<p><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 interdisciplinary environment</i></p> <p><i>Production of new research ideas</i></p> <p><i>Working in an international environment</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>• Independent work</li> <li>• Team work</li> <li>• Working in an international environment</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. The concept and types of international transactions.</li> <li>2. Study indicators of foreign trade, Terms of Trade</li> <li>3. Global trade, Fair Trade</li> <li>4. The foreign trade of Greece and its main characteristics</li> <li>5. Business Exports: Meaning, Methods and Process</li> <li>6. Export Credit Insurance, International Regulations and Payments. Basic Export Certificates.</li> <li>7. Foreign Direct Investments (FDI) and their importance</li> <li>8. FDI attraction factors</li> <li>9. Advantages and disadvantages of the internationalization of production through multinational companies and Foreign Direct Investments.</li> <li>10. The Multinational Enterprises</li> <li>11. Business strategies of companies in the context of the international business environment.</li> <li>12. Greece as a country of FDI reception and origin</li> <li>13. Course outline and recap</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p><b>DELIVERY</b></p> <p><i>Face-to-face, Distance learning, etc.</i></p>	<p>In the classroom, face to face.</p>	
<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>Basic software (windows, word, power point, the web, etc.).</p> <p>Support of learning process through the electronic platform / e-class</p>	
<p><b>TEACHING METHODS</b></p> <p><i>The manner and methods of teaching are described in detail.</i></p> <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>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	26
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20



	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	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>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

1. 1. Μαγούλιος Γιώργος, Προσεγγίσεις σε θέματα της Διεθνούς και Ευρωπαϊκής Οικονομικής Συνεργασίας, Εκδ. Β' Δ. Σφακιανάκη, Θεσσαλονίκη 2006. (in Greek)
2. Ι. Χατζηδημητρίου, Διεθνείς Επιχειρηματικές Δραστηριότητες, εκδ. ΑΝΙΚΟΥΛΑ, 2003. (in Greek)

-Relevant scientific Journals:  
Journal of Business and Economics

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>802</b>	<b>SEMESTER</b>	<b>8th</b>
<b>COURSE TITLE</b>	INTERNATIONAL ACCOUNTING STANDARDS		
<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 and Practice works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p><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>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul> <p><i>The course is a basic introduction to the concepts and applications of International Financial Reporting Standards. The content of the course aims to introduce students to the basic concepts of International Accounting Standards, their application in the presentation of financial results through mandatory reports and their distinction in terms of the applied accounting standards as they are provided. It also refers to introductory concepts and to methodologies for applying accounting policies and the interpretation of different results as they result from changing policies, so that the student has a comprehensive understanding of the processes and methodologies in the accounting management of organizations. Finally, the aim of the course is for the students to understand the Principles, Rules, Methods and Procedures followed for recording and presenting the financial facts of a business unit, based on the International Financial Reporting Standards (IFRS), in the modern economy and of the evolution of accounting administration and management into a distinct scientific field / profession</i></p> <p><i>Upon successful completion of the course, the student:</i></p> <ul style="list-style-type: none"> <li>• Has understood the basic and critical features of International Accounting Standards, their connection to broader economic and business objectives and the principles of the business cycle.</li> <li>• Has knowledge of the tools and techniques of the accounting management of the financial results and operations of companies and how they are used to ensure the successful financial recording of the results.</li> <li>• Is able to distinguish the main roles of accounting policies in a real environment or in a case study and to assess the role of stakeholders in dealing with positive or negative economic developments.</li> <li>• Uses the methodologies of the accounting principles to determine key elements of determining the financial result and cases of manipulation of the results.</li> <li>• Analyzes and calculates the main elements of diversity of accounting models (Anglo-Saxon – Franco-German).</li> <li>• Collaborate with his fellow students in the application of International Standards to create and present in a case study the diversity of results and the degree of manipulation that depends on the use of different accounting policies, which concern both Greek and International Financial Standards Reference.</li> </ul>
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<ul style="list-style-type: none"> <li>Develops the necessary knowledge acquisition skills in matters of accounting management of financial results for further studies at postgraduate level</li> </ul>																		
<p><b>General Competences</b></p> <p>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?</p> <table border="0"> <tr> <td>Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td>Project planning and management</td> </tr> <tr> <td>Adapting to new situations</td> <td>Respect for difference and multiculturalism</td> </tr> <tr> <td>Decision-making</td> <td>Respect for the natural environment</td> </tr> <tr> <td>Working independently</td> <td>Showing social, professional and ethical responsibility and sensitivity to gender issues</td> </tr> <tr> <td>Team work</td> <td>Criticism and self-criticism</td> </tr> <tr> <td>Working in an interdisciplinary environment</td> <td>Production of free, creative and inductive thinking</td> </tr> <tr> <td>Production of new research ideas</td> <td>.....</td> </tr> <tr> <td>Working in an international environment</td> <td>Others...</td> </tr> <tr> <td></td> <td>.....</td> </tr> </table>	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 interdisciplinary environment	Production of free, creative and inductive thinking	Production of new research ideas	.....	Working in an international environment	Others...		.....
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**(3) SYLLABUS**

<p>1: Presentation of IAS/IFRS.</p> <p>2: Framework for preparation and presentation of Reports.</p> <p>3: Presentation of IAS 1, IAS 2.</p> <p>4: IAS 7, Cash Flows.</p> <p>5: IAS 8, IAS 10, Correction of Errors.</p> <p>6: IAS 12, taxation, IAS 16, Fixed Assets.</p> <p>7: IAS 17, Leases, IAS 19, Personnel.</p> <p>8: IAS 20, Grants, IAS 21 Foreign Exchange.</p> <p>9: IAS 23, Borrowing Costs.</p> <p>10: IAS 36, Impairments, IAS 37, Provisions.</p> <p>11: IAS 38, Intangibles.</p> <p>12: IAS 33, Earnings per Share.</p> <p>13: IAS 11, Construction Contracts.</p>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b> Face-to-face, Distance learning, etc.</p>	In the classroom, face to face.																
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> Use of ICT in teaching, laboratory education, communication with students</p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class																
<p><b>TEACHING METHODS</b> 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</p>	<table border="1"> <thead> <tr> <th>Activity</th> <th>Semester workload</th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>26</td> </tr> <tr> <td>Practise Works</td> <td>13</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Independent Study</td> <td>91</td> </tr> <tr> <td>Assignment (Essay writing)</td> <td>20</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </tbody> </table>	Activity	Semester workload	Lectures	26	Practise Works	13			Independent Study	91	Assignment (Essay writing)	20				
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<i>the ECTS</i>		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

1. Βλάχος Χ., Λουκάς, Λ., Διεθνή Λογιστικά Πρότυπα 2009, Εκδ. Παπαζήση – Globaltrainin, τόμος Α', 2008. (in Greek)
2. Καραγιώργος Θ., Πετρίδης Α., Εφαρμογή των Διεθνών Λογιστικών Προτύπων (ΔΛΠ) σε συνδυασμό με το Γενικό Λογιστικό Σχέδιο (ΓΛ), Εκδ. ΓΕΡΜΑΝΟΣ, 2006. (in Greek)

-Relevant scientific Journals:

1. Journal of Accounting Review
2. American Journal of Applied Sciences

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>803</b>	<b>SEMESTER</b>	<b>8th</b>
<b>COURSE TITLE</b>	INDUSTRIAL ORGANIZATION AND POLICY		
<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 and Practice works		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>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The development of the secondary sector (industry) is an important growth driver of the overall economy. Therefore, the student should:</p> <ul style="list-style-type: none"> <li>• Understand the relationships between the development of the overall economy and the development of the industry.</li> <li>• Understand the concepts of business strategy, both in terms of dealing with issues related to the external environment of the business, and in terms of its internal organization.</li> <li>• Understand the importance they play in the effective operation, the proper organization and motivation of the human capital in the company.</li> <li>• Understand modern market structures characterized by the presence of monopoly - oligopoly power, the formulation of linear and non-linear pricing strategy by companies, the measurement of monopoly power and concentration in an industry, vertical and horizontal mergers - acquisitions, as well as their effects on market structure and the degree of monopoly power.</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an interdisciplinary environment                  Production of new research ideas Working in an             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking .....	

<i>international environment</i>	<i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Project planning and management</li> <li>• Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> </ul>	

### (3) SYLLABUS

<ol style="list-style-type: none"> <li>1. Basic concepts in industrial organization and policy. General principles of organization of industrial units.</li> <li>2. Definition of markets and classification of industrial units. Organization and management of industrial units. Modern approaches. Management models.</li> <li>3. Production function - production costs and production decisions. Technological progress and production cost. Forms of purchases. Monopolies - oligopolies - free competition. Price setting in oligopoly conditions.</li> <li>4. Concentration and market power. Price formation in conditions of oligopoly - monopoly - uncertainty. Examples of oligopoly according to Cournot, Stackelberg, Bethrand.</li> <li>5. Gaining a dominant position in the market - globalization of industrial markets. Gaining competitive advantage in the market. Competitiveness models.</li> <li>6. Game theory &amp; collusion and business competitiveness strategies.</li> <li>7. Strategic synergies – mergers – acquisitions and formation of economies of scale and competitive advantage.</li> <li>8. Industry 4.0: Structure - elements and characteristics in conditions of globalization of markets. Start-ups - business clusters.</li> <li>9. Innovations and innovation models, especially in the field of industry.</li> <li>10. Patents - patent policy and market dominance</li> <li>11. Cross-sector and intra-sector cooperation networks of industrial units.</li> <li>12. European industrial policy and national industrial policy. Development law and subsidies in the secondary sector.</li> <li>13. Summary, Recap</li> </ol>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><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</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20

<i>activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>		
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

## (5) ATTACHED BIBLIOGRAPHY

1. Κατσουλάκος, Ι. (2015). Θεωρία Βιομηχανικής Οργάνωσης, Εκδόσεις Δαρδανός, Αθήνα. (in Greek)
2. Φώτης, Π. (2013). Βιομηχανική Οργάνωση και Πολιτική Ανταγωνισμού, Εκδόσεις Προπομπός, Αθήνα. (in Greek)
3. Ζαρωτιάδης, Γ., Μάρδας, Δ. (2017). Βιομηχανική Ανάπτυξη & Βιομηχανική πολιτική στη Διεθνή Πραγματικότητα, Εκδόσεις Ζυγός, Θεσσαλονίκη. (in Greek)
4. Φαφαλιού, Ε., Πολέμης, Μ. (2016). Σύγχρονα Θέματα Βιομηχανικής Πολιτικής, Εκδόσεις Μπένου, Αθήνα.
5. Cabral, L. (2018). Βιομηχανική Οργάνωση, Εκδόσεις Κριτική, Αθήνα. (in Greek)
6. Belleflamme, P., Peitz, M. (2016). Βιομηχανική Οργάνωση: Αγορές και Στρατηγικές, Εκδόσεις Σοφία, Θεσσαλονίκη. (in Greek)

-Relevant scientific Journals:

1. The Journal of Industrial Economics
2. Journal of Industrial and Business Economics

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>804</b>	<b>SEMESTER</b>	<b>8th</b>
<b>COURSE TITLE</b>	ENVIRONMENTAL ECONOMICS		
<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 and Practice works	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>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 purpose of the course is the presentation and knowledge of the issues related to the economics of natural resources and the environment, the economic theory for the management and protection of the environment, as well as the concept of sustainable development. After successful completion of the course, students will acquire knowledge and skills in the management, from an economic point of view, of the policies for the use of natural resources and the protection of the environment. More specifically, initially, the principles of environmental economics are presented (including cost-benefit analysis) and then a brief reference is made to the principles of using renewable-exhaustible resources, but also to the planning of environmental policy in matters of air pollution and water pollution. Finally, a brief reference to the broader issue of the relationship between environmental development and equality is attempted.

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

- Know the content of environmental science and the wider knowledge field of economy, environment and sustainable development.
- know the environmental assessment methods.
- Understand the financial incentives in order to achieve environmental goals.
- Analyze and interpret the alternative evaluation criteria for possible environmental policy measures, as well as renewable and alternative forms of energy.
- Evaluate and compose reports and analyzes related to the economics of the environment.
- Acquire the necessary knowledge and skills for the economics of climate change in Greece.
- Develop the necessary skills in matters of the environmental management and the international context, for further studies at postgraduate level

#### 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>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> <i>Working in an international environment</i>	<i>Project planning and management</i> <i>Respect for difference and multiculturalism</i> <i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> ..... <i>Others...</i> .....
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Decision making</li> <li>• Search for, analysis and synthesis of data and information, with the use of the necessary technology</li> </ul>	

### (3) SYLLABUS

<p>1. Environmental Economics: General overview.</p> <p>2. Economy, environment and sustainable development. Dynamic efficiency and sustainable growth.</p> <p>3. Environmental assessment methods (method of hypothetical assessment, market analysis of beneficial characteristics, travel cost analysis).</p> <p>4. Financial incentives to achieve environmental goals. Environmental taxes, pollution rights (permits), fault rules and the polluter pays principle.</p> <p>5. Alternative criteria for evaluating possible policy measures. Social welfare maximization. Control cost minimization. Allocation of economic impacts. Symbolic footprint of policy measures.</p> <p>6. Environmental policy measures. Effective and ineffective policy instruments.</p> <p>7. The liberalization of the energy market in Greece.</p> <p>8. Renewable and alternative forms of energy.</p> <p>9. The economics of climate change in Greece.</p> <p>10. From the Kyoto treaty to the Paris treaty. Roadmap for the transition to a competitive low-carbon economy in 2050.</p> <p>11. Environmental management systems. Excellent management of natural resources.</p> <p>12. Other environmental matters.</p> <p>13. Summary, Recap.</p>
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### (4) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;"><b>DELIVERY</b></p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	In the classroom, face to face.	
<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p style="text-align: center;"><b>TEACHING METHODS</b></p> <p style="text-align: center;"><i>The manner and methods of teaching are described in detail.</i></p> <p style="text-align: center;"><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,</i></p>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise Works	13

<p>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>	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

## (5) ATTACHED BIBLIOGRAPHY

1. Βλάχου, Α. (2001). Περιβάλλον και Φυσικοί Πόροι - Οικονομική Θεωρία και Πολιτική, Εκδόσεις Κριτική, Αθήνα. (in Greek)
2. Tietenberg, T., Lewis, L. (2010). Οικονομική Περιβάλλοντος και Φυσικών Πόρων, Εκδόσεις Gutenberg. Αθήνα. (in Greek)
3. Field, B., Field, M. (2020), Οικονομικά του Περιβάλλοντος, Εκδόσεις Broken Hill, Λευκωσία. (in Greek)
4. Χάλλκος, Γ. (2016), Οικονομική Φυσικών Πόρων και Περιβάλλοντος, Εκδόσεις Δίσιγμα, Θεσσαλονίκη.. (in Greek)

-Relevant scientific Journals:

1. Renewable Energy
2. International Journal of Green Energy
3. Environmental Science and Pollution Research

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>851</b>	<b>SEMESTER</b>	<b>8th</b>
<b>COURSE TITLE</b>	CORPORATE SOCIAL RESPONSIBILITY		
<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 and Practice works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b></p> <p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>						
<p>Social responsibility of financial entities, is a dynamic and constantly improving scientific field of research with great importance and weight in business practice. It is par excellence the subject of the branch of economic sciences (as an independent field of research now) where such issues are approached and analyzed and knowledge and formation of good practices are offered, as supplies for the economist of the future. In this course, the basic issues of shaping balanced relationships between the interested parties of an economic entity (Shareholders and Stakeholders) are studied. Also, how through this dynamic and competitive relationship balances of relationships will be formed (economic entities - society - environment). The observance and respect of CSR principles on the part of economic entities, is now a pool of drawing comparative competitive advantages for businesses, since in this way they gain the trust of employees, consumers and society while always respecting the environment.</p> <p>After successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand the basic concerns of socially responsible business operation, ethical behavior and rationality in decision-making.</li> <li>• Appreciate and respect the importance of ethics in business tactics and political activity.</li> <li>• Be familiar with the ethical problems of business action, but also with the discipline of business ethics, as a historical phenomenon that emerged with the gigantism of corporations.</li> <li>• Appreciate the parameters of various complex problems related to business decisions or that arise in the workplace, and respond with a sense of responsibility to them.</li> </ul>						
<p><b>General Competences</b></p> <p>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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td style="width: 50%; border: none;">Project planning and management</td> </tr> <tr> <td style="border: none;">Adapting to new situations</td> <td style="border: none;">Respect for difference and multiculturalism</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">Respect for the natural environment</td> </tr> </table>	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		Respect for the natural environment
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					
	Respect for the natural environment					

<i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i> <i>Working in an international environment</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>.....</i> <i>Others...</i> <i>.....</i>
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Decision making</li> <li>• Working in an international environment</li> <li>• Production of free, creative and inductive thinking</li> </ul>	

### **(3) SYLLABUS**

<p>1. CSR as a competitive advantage. The business as a responsible agent of action in a globalized environment. Structures – mechanisms of creation – origin and acquisition – of comparative competitive advantages: Market-based-View, Resources-based-View, Shareholder Value Concept, Stakeholder Value Concept.</p> <p>2. Conceptual approach of Corporate Social Responsibility and its main factors. Identification, description, Form of interested parties. Stakeholder Management and the necessity of orientation to it. Analysis and evaluation of the various Stakeholders.</p> <p>3. Stakeholder relationship and CSR. Stakeholder and Business sustainability. Classic vs Sustainable business development. CSR communication and its future strategies.</p> <p>4. Corporate Social Responsibility in the EU and the world. Corporate Social Responsibility in Greece.</p> <p>5. CSR Models: M. Friedman, Davis Keith, E. Freeman, A.B. Carroll etc. CSR and sustainable development.</p> <p>6. UN's goals for sustainable development. CSR policies for the natural environment. Circular economy. CSR and business values.</p> <p>7. Sponsoring, Sponsorships, Charities, Volunteering as an expression of social responsibility.</p> <p>8. Corporate Governance - Corporate Citizenship: Concept, Definitions, Objectives. Accountability and Social Accountability in Businesses, Organizations and Universities.</p> <p>9. Ethical Dimension of CSR. Ethical rules and dilemmas in Management, Marketing, Logistics, etc. Codes of Ethics and Ethics: Code of Ethics, Code of Conduct, Compliance, Best Practice.</p> <p>10. Environmental management and quality assurance systems in CSR. CSR Quality Standards (ISO 26000, ISO 14001, ISO 9001, EMAS, etc.). CSR and forms of its communication.</p> <p>11. CSR and Social Media. CSR in the field of Journalism. Information and Misinformation in new media. Fake News.</p> <p>12. Journalistic ethics and codes of conduct: Corporate Social Responsibility Indicators, Corporate Responsibility Index, etc.</p> <p>13. CSR and climate crisis: The future of CSR actions: The learning business. Economic development and climate crisis issues.</p>
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### **(4) TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.
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<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class</p>	
<p><b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	<p>Lectures</p>	<p>26</p>
	<p>Practise Works</p>	<p>13</p>
	<p></p>	<p></p>
	<p>Independent Study</p>	<p>91</p>
	<p>Assignment (Essay writing)</p>	<p>20</p>
	<p>Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)</p>	<p>150</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 final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

## (5) ATTACHED BIBLIOGRAPHY

1. Μαντζάρης Γιάννης, Κοινωνική Ευθύνη Επιχειρήσεων και Οργανισμών: Μια στρατηγική προσέγγιση, Εκδόσεις Λογισμός, Θεσσαλονίκη 2019. 2022, ISBN 9786188496729. (in Greek)
2. Blowfield Michael, Murray Alan, Εταιρική Κοινωνική Ευθύνη, ISBN: 9789925588237, Εκδότης Broken Hill Publishers Ltd, 2021. (in Greek)
3. Haski-Leventhal Debbie, Κωνσταντίνος Μανασάκης, Γεώργιος Θερίου (επιμέλεια), Στρατηγική Εταιρική Κοινωνική Ευθύνη, Έκδοση: 1η, ΕΚΔΟΣΕΙΣ Α. ΤΖΙΟΛΑ & ΥΙΟΙ Α.Ε., 2018. (in Greek)
4. ΓΕΩΡΓΙΟΣ ΑΣΠΡΙΔΗΣ, ΕΤΑΙΡΙΚΗ ΚΟΙΝΩΝΙΚΗ ΕΥΘΥΝΗ - Η ΟΨΗ ΤΟΥ ΑΝΘΡΩΠΙΝΟΥ ΠΑΡΑΓΟΝΤΑ ΣΤΗΝ ΕΠΙΧΕΙΡΗΣΗ, Διαθέτης (Εκδότης): Ελληνικά Ακαδημαϊκά Ηλεκτρονικά Συγγράμματα και Βοηθήματα - Αποθετήριο Κάλυτος, Έκδοση: 1/2016. (in Greek)

-Relevant scientific Journals:

1. International Journal of Corporate Social Responsibility (JCSR), Springer Verlag.
2. Corporate Social Responsibility and Environmental Management, Wiley Online Library
3. Business Ethics: A European Review

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>852</b>	<b>SEMESTER</b>	<b>8th</b>
<b>COURSE TITLE</b>	CORPORATE ACCOUNTING AND FINANCIAL PRODUCTS		
<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 and Practice works	3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.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 is the basic introductory course in the concepts and applications of International Financial Reporting Standards in Consolidations of Financial Statements and the creation of Groups. The course aims to introduce students to the basic concepts of International Accounting Standards and in particular to the group of standards concerning groups and joint ventures of business forms, their application in the presentation of financial results through the mandatory disclosures of their transactions and the participation ordinary persons on the Boards and their distinction in terms of the applied accounting standards as provided for by Greek legislation. It also refers to introductory concepts in proposed methodologies for the application of accounting policies and the interpretation of the different results as they arise from changing policies, so that the student has an overall understanding of the procedures and methodologies followed when setting up groups and joint venture schemes. In this sense, the course is the basis on which the financial result of a group or joint venture is examined, which results from the application of the basic and alternative methods as proposed by the respective accounting standards. Finally, the aim of the course is students' understanding and ability to prepare consolidated financial statements. In addition, to evaluate the companies' positions on financial instruments and arrange them in accounting according to IAS/IFRS.

Upon successful completion of the course, the student:

- Has understood the basic and critical characteristics of Groups, Joint Ventures and Financial Instruments, as provided by the International Accounting Standards, their connection with more general economic and operational objectives and the principles of the business economic cycle.
- Has knowledge of the tools and techniques of the accounting management of the financial results and operations of business coalitions and how they are used to ensure the successful financial recording of the results.
- Is able to distinguish the main roles of the proposed methods, basic and alternative, in a real environment or in a case study and to assess the role of the interested parties in dealing with positive or negative economic developments.
- Uses the methodologies of the accounting principles to determine key elements of the financial result and cases of manipulation of the results, in particular when there are intra-group transactions.

<ul style="list-style-type: none"> <li>• Analyzes and calculates the main elements of diversity of accounting models (Anglo-Saxon – Franco-German).</li> <li>• Collaborate with his fellow students in the application of International Standards to create and present in a case study the way of consolidating financial statements and their valuation which depends on the use of different accounting policies, which concern both Greek and International Financial Reporting Standards.</li> <li>• Develop the necessary knowledge acquisition skills in matters of accounting management of the financial results of business consortia and groups for further studies at postgraduate level</li> </ul>																		
<p><b>General Competences</b> 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?</p> <table border="0"> <tr> <td>Search for, analysis and synthesis of data and information, with the use of the necessary technology</td> <td>Project planning and management</td> </tr> <tr> <td>Adapting to new situations</td> <td>Respect for difference and multiculturalism</td> </tr> <tr> <td>Decision-making</td> <td>Respect for the natural environment</td> </tr> <tr> <td>Working independently</td> <td>Showing social, professional and ethical responsibility and sensitivity to gender issues</td> </tr> <tr> <td>Team work</td> <td>Criticism and self-criticism</td> </tr> <tr> <td>Working in an interdisciplinary environment</td> <td>Production of free, creative and inductive thinking</td> </tr> <tr> <td>Production of new research ideas</td> <td>.....</td> </tr> <tr> <td>Working in an international environment</td> <td>Others...</td> </tr> <tr> <td></td> <td>.....</td> </tr> </table>	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 interdisciplinary environment	Production of free, creative and inductive thinking	Production of new research ideas	.....	Working in an international environment	Others...		.....
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 interdisciplinary environment	Production of free, creative and inductive thinking																	
Production of new research ideas	.....																	
Working in an international environment	Others...																	
	.....																	
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> <li>• Decision making</li> <li>• Production of free, creative and inductive thinking</li> </ul>																		

**(3) SYLLABUS**

<p>1: What are the IAS concerning the consolidation of financial statements.</p> <p>2: The accounting treatment of markets.</p> <p>3: Analysis of mandatory disclosures.</p> <p>4: Determining the real value.</p> <p>5: Calculation of goodwill.</p> <p>6: Calculation of Minority Rights.</p> <p>7: Total and Proportional Method of Integration.</p> <p>8: Net Position Method.</p> <p>9: Settlement of intra-company transactions.</p> <p>10: Introduction to Standards 32, 39 and IFRS 7.</p> <p>11: Derivative financial products.</p> <p>12: Valuation of derivatives.</p> <p>13: Accounting adjustment according to IFRS</p>
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**(4) TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b> Face-to-face, Distance learning, etc.</p>	In the classroom, face to face.	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> Use of ICT in teaching, laboratory education, communication with students</p>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<p><b>TEACHING METHODS</b> 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>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Practise Works	13
	Independent Study	91

<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>	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	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>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

## (5) ATTACHED BIBLIOGRAPHY

1. Αθιανός Σ., ΛΟΓΙΣΤΙΚΗ ΟΜΙΛΩΝ ΚΑΙ ΧΡΗΜΑΤΟΟΙΚΟΝΟΜΙΚΩΝ ΠΡΟΙΟΝΤΩΝ ΣΥΜΦΩΝΑ ΜΕ ΤΑ ΔΛΠ/ΔΠΧΑ, Εκδ. ΧΑΡΙΣ ΜΕΠΕ 2015. (in Greek)
2. Βλάχος Χ., Λουκάς Λ., Διεθνή Λογιστικά Πρότυπα 2009, Εκδ. Παπαζήση – Globaltrainin, τόμος Β, 2008. (in Greek)

-Relevant scientific Journals:

1. Journal of Accounting Review
2. American Journal of Applied Sciences



## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>853</b>	<b>SEMESTER</b>	<b>8th</b>
<b>COURSE TITLE</b>	APPLIED ECONOMETRICS		
<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 and Practice works	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>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>		
<p>The purpose of the course is for students to fully understand the possibilities of an econometric model for the interpretation of various economic phenomena. Depending on each considered case, students will be able to specialize in the appropriate model.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> <li>• Acquire skills in using computer programs to perform econometric applications.</li> <li>• Acquire knowledge of advanced econometric models.</li> <li>• Specialize in time series analysis techniques</li> </ul>		
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an interdisciplinary environment                  Production of new research ideas                  Working in an international environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...                  .....             </td> </tr> </table>	Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....	
<ul style="list-style-type: none"> <li>• Independent work</li> <li>• Team work</li> </ul>		

- Decision making
- Production of free, creative and inductive thinking

### (3) SYLLABUS

1. Basic concepts in time series analysis.
2. ARIMA models.
3. ARCH-GARCH models.
4. VAR models.
5. Non-stationarity. Unit root tests.
6. Cointegration.
7. Identification.
8. Solving models.
9. Time-varying coefficient models.
10. Models with panel data.
11. Dynamically heterogeneous panels.
12. Non-stationary panels.
13. Case studies.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<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
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20
	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	150
<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>	<p>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

<i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	
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### **(5) ATTACHED BIBLIOGRAPHY**

1. Κατρακυλίδης Κωνσταντίνος, Κοντέος Γεώργιος, Σαριαννίδης Νικόλαος, Εισαγωγή στη σύγχρονη οικονομετρική ανάλυση, εκδ. Αλέξανδρος ΙΚΕ, 2017 (in Greek)
2. Gujarati, Οικονομετρία, Αρχές και Εφαρμογές, εκδ. Α. Τζιόλα & Υιοί Α.Ε., 2012. (in Greek)

-Relevant scientific Journals:

Journal of Econometrics

Econometrics

The Econometrics Journal

Journal of Forecasting

## COURSE OUTLINE

### (1) GENERAL

<b>SCHOOL</b>	School of Economics and Business Administration		
<b>ACADEMIC UNIT</b>	Department of Economic Sciences		
<b>LEVEL OF STUDIES</b>	UNDERGRADUATE		
<b>COURSE CODE</b>	<b>854</b>	<b>SEMESTER</b>	<b>8th</b>
<b>COURSE TITLE</b>	TAXATION 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>
Lectures and Practice works		3	6
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
<b>COURSE TYPE</b> <i>general background, special background, specialised general knowledge, skills development</i>	Specialized knowledge		
<b>PREREQUISITE COURSES:</b>	NO		
<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://elearning.cm.ihu.gr">https://elearning.cm.ihu.gr</a>		

### (2) LEARNING OUTCOMES

<p><b>Learning outcomes</b> 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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>• Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>• Guidelines for writing Learning Outcomes</li> </ul>			
<p>The purpose of the course is for the student to master the basic principles, concepts and procedures of tax law, such as the general principles of tax law, the taxes imposed in Greece, the tax procedure, administrative and judicial protection against the acts of the tax authority.</p> <p>Upon successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> <li>• Know the general principles and basic legal instruments of tax law</li> <li>• Understand the distinctions of taxes and their collection process</li> <li>• Apply the acquired knowledge at an academic and professional level</li> <li>• Analyze and interpret the legal provisions in the field of tax law</li> <li>• Evaluate tax laws and administrative practices in tax law</li> <li>• Combine the acquired knowledge with the knowledge of their main discipline in order to make optimal decisions</li> </ul>			
<p><b>General Competences</b> 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?</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">                 Search for, analysis and synthesis of data and information, with the use of the necessary technology                  Adapting to new situations                  Decision-making                  Working independently                  Team work                  Working in an interdisciplinary environment                  Production of new research ideas                  Working in an international environment             </td> <td style="width: 50%; border: none;">                 Project planning and management                  Respect for difference and multiculturalism                  Respect for the natural environment                  Showing social, professional and ethical responsibility and sensitivity to gender issues                  Criticism and self-criticism                  Production of free, creative and inductive thinking                  .....                  Others...                  .....             </td> </tr> </table>		Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an interdisciplinary environment Production of new research ideas Working in an international environment	Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking ..... Others... .....		

- Independent work
- Team work
- Decision making
- Working in an interdisciplinary environment
- Production of free, creative and inductive thinking

### (3) SYLLABUS

1. The notion and types of taxes. Distinction between tax and related concepts.
2. General principles governing the exercise of tax authority. The principle of legality of the tax. The principle of tax certainty.
3. General principles governing public enforcement of taxation. The principle of equal treatment in taxation. The principle of non-retroactivity of tax regulations. Limitations to public tax authorities imposed by fundamental rights.
4. Elements of international and EU tax law. International conventions for the avoidance of double taxation. The prohibition of tax discrimination. Tackling tax fraud, tax evasion and tax avoidance.
5. The income tax. Basic notions. The personal income tax. Sources of income according to the Income Tax Code.
6. Corporate income tax. The European Mergers and Parent-Subsidiary Directives.
7. Property ownership and transfer taxes. The tax for transfer of property. The Uniform Tax for Immovable Property (ENFIA). Inheritance, donation, parental benefit taxes.
8. Value Added Tax. Taxable persons and taxable transactions.
9. Duties. Excise duties.
10. Administrative procedure for tax collection. Tax declaration. Tax registry.
11. Tax procedure. Tax audits. Competent bodies, procedure, rights of the taxpayer.
12. Tax procedure. Administrative act defining the tax. The administrative resolution of tax disputes.
13. Details of tax procedure. Actions and remedies before administrative courts.

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

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	In the classroom, face to face.	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	Basic software (windows, word, power point, the web, etc.). Support of learning process through the electronic platform / e-class	
<b>TEACHING METHODS</b> <i>The manner and methods of teaching are described in detail.</i> <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>  <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
	Practise Works	13
	Independent Study	91
	Assignment (Essay writing)	20

	Course total (25 hours workload per ECTS credit: 25 X 5 = 125 hours)	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>Written final exams (60%) that may include:</p> <ul style="list-style-type: none"> <li>• Judgemental questions</li> <li>• Short answer questions</li> <li>• Application exercises</li> <li>• True/false and multiple choice questions</li> <li>• Composite theoretical questions</li> </ul> <p>In each question, corresponding evaluation points are specified.</p> <p>Optional assignment (Essay writing and presentation) corresponds to 40% of the final grade.</p>	

### (5) ATTACHED BIBLIOGRAPHY

1. Κ. Φινοκαλιώτης. Φορολογικό δίκαιο, 6η εκδ., Εκδόσεις Σάκκουλα, 2020 (in Greek)
2. Θ. Φορτσάκης-Α. Τσουρουφλής. Φορολογικό δίκαιο, 7η εκδ., Νομική Βιβλιοθήκη, 2022. (in Greek)

-Relevant scientific Journals:

Επιχείρηση, Εφημερίδα Διοικητικού Δικαίου,, Διοικητική Δίκη, Δελτίο Φορολογικής Νομοθεσίας, Εφαρμογές Δημοσίου