



INTERNATIONAL  
HELLENIC  
UNIVERSITY



**Master in Science of Accounting and Audit**  
**DEPARTMENT OF ACCOUNTING AND FINANCE**  
**SCHOOL OF ECONOMICS AND MANAGEMENT**  
**INTERNATIONAL HELLENIC UNIVERSITY**

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# **STUDY GUIDE**

Academic Year 2022- 2023  
**KAVALA**

## **Part One**

### **Department of Accounting and Finance Overview**

The department of Accounting and Finance of International Hellenic University is located in Kavala Campus, in Agios Loukas district, Post Code 65404.

### **ACADEMIC CALENDAR OF 2022-2023**

#### **WINTER SEMESTER**

Courses Start: Friday 14 October 2022

Courses End: Saturday 28 January 2023

#### **WINTER SEMESTER EXAMINATION PERIOD**

Start of exams: Friday 03 February 2023

Exams end: Saturday, February 18, 2023

Announcement of Grades within one month from the examination date of each course

#### **Holidays - Winter semester break**

Friday 28 October 2022 - National Anniversary of 28 October

Thursday, November 17, 2022 - Anniversary of the Polytechnic

24 December 2022 to 7 January 2023 - Christmas Holidays

Monday, January 30, 2023 - Three Hierarchs

#### **SPRING SEMESTER**

Courses Start: Friday, February 24, 2023

Courses end: Friday, June 16, 2023

#### **SPRING SEMESTER EXAMINATION PERIOD**

Start of exams: Friday, June 23, 2023

Exams end: Saturday, July 8, 2023

Announcement of Grades within one month from the examination date of each course

#### **Holidays - Spring Break**

Monday February 27, 2023 - Clean Monday

Saturday March 25, 2023 - National Anniversary of March 25

April 9 to April 23, 2023 - Easter Holidays

Monday, May 1, 2023 - May Day

Monday, June 5, 2023 - Holy Spirit

Friday, June 30, 2023 - Apostolou Pavlou, Patron Saint of Kavala

#### **Resit Exams September 2023**

Start of exams: Friday 08 September 2023

Exams end: Saturday, September 23, 2023

Announcement of Grades within one month from the examination date of each course

## **Academic Principles**

The operation of the Department of Accounting and Finance of the School of Economics and Management of the International Hellenic University (DI.PA.E), is subject to the written provisions of Law 4957/2022, Law 4521/2018 and Law 4610/19.

Dean of the School of Economics and Management: Evangelos Christou, Professor.

Chair of the Department of Accounting and Finance: Stavros Valsamidis, Professor.

Deputy President of the Department of Accounting and Finance: Giannoula Florou, Professor.

The Department is supported by the Department's Secretariat, supervised by the Head of secretariat, who is responsible for the coordination and smooth operation of its administrative activities.

## **Administration bodies of Master and PhD Studies**

Responsible for the organization and operation of Master and doctoral studies (Article 91 of Law 4957/2022) are:

The Foundation's Management Committee

The Graduate Studies Committee

The Assembly of the Department

The Coordinating Committee of the Postgraduate Studies

The Director of Postgraduate Studies

## **The academic profile and mission of the Department of Accounting and Finance**

The Department of Accounting and Finance formulates its own fundamental values and the basic purpose of the department's existence, as well as its future mission and the goals of its achievement for the next ten years. The scientific field code of the Program of Undergraduate Studies of the department, according to the international classification of UNESCO (ISCED 2013), is 0418 (Accounting and Finance).

The curriculum of the Department of Accounting and Finance covers the subject of the Science of Accounting and Finance, as well as its applications in the private and public sector.

The Department of Accounting and Finance of TEI (Technological Educational Institute) EMT is one of the first to be established at the former TEI Kavala/TEI EMT and now DI.PAE. It is perennially one of the largest Departments of Schools of Economics and Business, as approximately 3,500 students are enrolled and studying in it, of which 550 follow the University's Study Program. The number of students actively participating in the educational process amounts to approximately 2,100.

The Department of Accounting and Finance of DI.PAE offers professional rights to its graduates. The above element combined with the significant effort to provide high quality studies, contributes to the achievement of the department's goal to acquire an important position to the Greek higher education area.

The curriculum of the Department is adapted to the Greek reality and aims to meet the needs of the labor market in the field of Accounting and Finance. It offers specialized knowledge and thorough training of students in matters related to the organization and operation of financial and accounting services of businesses, organizations, banks, brokerage and insurance companies.

The Department's curriculum are divided into infrastructure courses and specialty courses. The infrastructure courses of the program include subjects such as Marketing, Management, Informatics, Applied Mathematics, Statistics, Business Research, Business Law. These courses provide the necessary theoretical knowledge and practical applications for a more complete understanding of the environment in which businesses operate. The specialty courses offer cutting-edge scientific knowledge in the subject of Accounting and Finance, perfectly connect theory with practice and give the student the opportunity to deepen in the respective areas.

In every semester, theoretical teaching (lectures), laboratory and tutorial exercises, as well as practical exercises and applications in real or virtual situations, preparation of studies and educational visits to accounting offices of companies and organizations are included.

There is a discrimination in the way of teaching the courses: the first semesters of studies include, general infrastructure courses of technology sciences and social sciences, as well as various introductory courses, followed by special infrastructure – core courses, which form the basis of the Sciences of Accounting and Finance while in the advanced semesters specialty courses are taught that constitute the nature and purpose of the Department.

The duration of studies is eight (8) semesters. To obtain a degree you need:

1. Successful examination in forty-eight (48) courses,
2. Optional preparation of a thesis that ensures the in-depth study of the final students in matters of applied research related to the subject of the Department.

#### **b. School's strategy for its academic development**

The priorities for the development of the Department of Accounting and Finance include education, research, connection with society, internationalization, university environment and quality assurance. In particular, the strategy of the International University includes the six-month evaluation of the educational project, the monitoring of the graduation rate of the students, the staffing of the department with permanent staff, the improvement of services to students. It also includes strengthening the supply of lifelong education programs, attracting new researchers and strengthening research collaborations, the establishment of technoblasts and the promotion of the department's research work. Three statutory Research Laboratories operate in the Department.

## **Master's Program (MSc) ACCOUNTING AND AUDIT**

Information about the MSc Accounting and Audit

The "Accounting, Auditing" MSc has started its operation in 2012, as the "Accounting, Auditing and International Transactions" MSc is recognized by the government. From 2018, the MSc continues under the name "Accounting and Audit" and the English title "Accounting and Audit" and awards the title of Master's Degree in "Accounting and Audit"

For the award of the MSc, requires the attendance of 10 courses and the collection of 90 educational credit units, including the preparation of a Masters dissertation, which corresponds to 30 credits.

### **Degree level**

According to the National Framework of Study Titles/Qualifications, the awarded title belongs to the 7th level of studies (Postgraduate studies).

### **Access to further studies**

After obtaining the MSc, students who wish can continue to the 8th level of studies (PhD studies).

### **Approval of MSc**

The following information are the conditions that applied during the admission of students for the 2019-2020, 2020-2021, 2021-2022 and 2022-2023 academic terms (articles 30,31,32,34,35,36, 37/ Law 4485/2017, Official Gazette 114').

The proposal for the Re-Establishment and the Feasibility-Sustainability Study of Postgraduate Studies were drawn up by the members of the Coordinating Committee (Coordinating Committee) of the Postgraduate Studies and the re-establishment of the MSc approved by the Assembly of the Accounting and Finance Department. Then the Postgraduate Studies was approved by the University Board of Directors. The decision on the re-establishment of the MSc was published in the Official Gazette 3959t.B'/29.10.2019. The Postgraduate Studies Regulations were approved by the Department's Assembly.

The Department has the necessary facilities and the necessary teaching and other personnel for the implementation of Postgraduate Studies. In Msc the essential participation of all Academic Staff members of the Department ensuring validity and interdisciplinarity.

### **Duration of Postgraduate Studies**

The duration of operation of the MSc is set at five (5) academic years, i.e. until the academic year 2023-2024, as long as it meets the criteria of the internal and external evaluation, in accordance with article 87 of Law 4957/2022 (with possibility of renewal according to the terms of the applicable legislation).

### **Learning Outcomes of MSc**

The object of the program is the deepening and expansion of scientific knowledge, techniques and the promotion of research in the wider area of Accounting and

Auditing, providing students with specialized knowledge of accounting science and auditing that are related to the development of international business economic activities, organizations and bodies of the private and public sector of the economy and support it.

The learning outcomes of Postgraduate studies refer to the set of knowledge, skills and abilities that postgraduate students must know, understand and apply after the successful completion of the Postgraduate studies.

The learning outcomes essentially contribute to the application of the appropriate methodology for planning and carrying out the teaching project (lectures, tutorials, seminars, individual and group assignments, practical exercises, laboratory exercises, educational materials and educational tools).

The learning outcomes are measurable, directly linked to specific forms of evaluation, in order to establish that they are achieved by the postgraduate students, provide transparency of the qualifications and contribute to the quality assurance of the educational work of the teachers of the Postgraduate studies.

### **Objective**

The purpose of the program is:

- a) The deepening and expansion of scientific knowledge, techniques and the promotion of research in the wider field of Accounting and Auditing, providing students with specialized knowledge of accounting science and auditing related to the development of international economic activities of companies, organizations and entities of the private and public sector of the economy and support it.
- b) The comprehensive and in-depth approach to the parameters that determine the present and the future of international financial transactions and the highlighting of accounting, auditing and their tools as important means for their rational and effective promotion.

### Objectives of the MSc

- The promotion of knowledge in specific subjects.
- The development of research in the related scientific areas of the Program.
- The production of scientists capable of pursuing an academic career.
- Meeting the needs at postgraduate level for trained business executives in the private and public sector.
- The provision of the necessary, high-level, knowledge for efficient and effective control of human and financial resources.
- The development of interest and understanding of the increasingly complex and dynamic international business environment.
- The preparation of executives capable of promoting the development of Greek businesses both at home and abroad.
- The training of executives for the public administration and the organizations and services dependent on the State.

## **Entry requirements**

Categories of graduates admitted.

In this MSc, mainly, but not exclusively, graduates of Accounting, Business Administration, Finance, Economic Sciences and related scientific subjects of local universities or recognized foreign institutions are accepted after selection.

The selection of students is made in accordance with Law 4957/2022 and the provisions of the Graduate Studies Regulation. Every year, during the Spring Semester, by decision of the Assembly of the Department of Accounting and Finance, a notice is published in the press and posted on the website of the Department and the Foundation for the admission of postgraduate students to the MSc scheduled for the next academic year.

The selection process of the student candidates takes place after submitting an electronic application and submitting specific supporting documents, as specified in the announcement. For the selection of students, criteria are taken into account and scored, which are specified in the MSc Operating Regulations. The scoring and final score of the candidates results from the sum of the individual scores in the evaluation criteria. Upon completion of the evaluation procedures, the competent Candidate Evaluation Committee (E.A.Y.), draws up an evaluation table of the successful and runners-up, in order of ranking, according to the selection criteria and the weighting coefficients per criterion and submits it for approval to the Assembly of the Department. Candidates who received a ranking position in the ranking order up to the upper limit of student admission are considered successful. E.A.Y. can also consider successful the candidates who ranked equal with the last successful candidate. In case of a tie, between the candidate of the last announced admission position and the next one/s, then in the MSc all candidates with equal grades are accepted. Runners-up are the candidates who received a ranking position in the ranking order, beyond the upper limit of student admission, having the right to register in the event that the first in the ranking do not accept the position or do not register by the deadline.

The winners and/or runners-up are informed by the MSc Secretariat to register at the P.M.S. within a deadline, determined by the S.E. Admitted postgraduate students can be informed about this from the website of the Department of Accounting and Finance (<http://af.ihu.gr>) and the MSc or from the MSc Secretariat (<http://aa.ihu.gr>). Those of them who do not register by the deadline, lose the right to register in the MSc, unless they cite reasons of force majeure or serious illness, presenting the relevant supporting documents. In this case, S.E. assesses the reasons put forward by the candidates and decides accordingly.

In case of non-registration of one or more students, the runners-up, if any, will be invited, based on their ranking order in the approved evaluation table, to register for the Program. The replenishment procedure can be applied as many times as necessary, in order to complete the required number of candidates in accordance with the regulation of this MSc.

The replacement does not concern any candidate selected in the context of "equal rank". The replenishment procedure can also be applied in case of refusal of more candidates. In any case, the replacement of a place is allowed until one day before the start of the MSc. Possible subsequent replenishment can only be accepted after the approval of the Department Assembly.

### **Number of Entrants**

The number of admissions to the MSc cannot be lower than ten (10) and higher than thirty (30) in total, per year, not including equivalent degrees, in case they exist.

### **Register at MSc**

Student status is acquired by registering the student at MSc Student enrollment in the program and attendance is mandatory for all students.

At the beginning of the academic semester, before the start of the courses, the registration dates of the students are determined and announced. Registration must be done before the closing date for registrations. Violation of the registration deadline is equivalent to losing the possibility to attend the current semester. In this case, a decision of the Coordinating Committee is required to continue studying.

Those registered students who fall under the case of exemption from tuition fees can submit to the Department Secretariat the relevant supporting documents and an application for the exemption from tuition fees. The relevant supporting documents include the last individual (if any) and/or family income tax statement. The S.E., after examining the relevant supporting documents in accordance with No. 4485/2017, recommends to the S.T. for approval the list of students who meet the relevant conditions for tuition fee exemption.

### **Recognition of Courses**

According to article 54, par.1-3 of the Internal Regulation of Operation of the DI.PAE (Government Gazette 4621t.B'/21.10.2020), students may recognize courses (compulsory and elective) of the study program of the relevant Department, with a grade and credit units (ECTS) corresponding to the Department's curriculum, in which they have been successfully examined in a similar or different Department of the country or abroad (first or second cycle of studies), as long as their content coincides with the course content of the relevant Department.

The recognition of courses in the cases of the above paragraphs is carried out by decision of the Assembly of the relevant Department, after submitting a relevant application to the Secretariat of the Department.

Students who moved to study at Partner Institutions abroad within the framework of the Erasmus program, may recognize all courses from the Host University, which they have registered and in which they have been successfully examined, as long as their content corresponds to the course content of Their department of study.

### **Duration of studies**

The duration of time for the awarding of the Graduate Diploma is three (3) Semesters for the Full Study program and six (5) Semesters for the Part Study program.

The maximum time allowed to complete the studies is set at six (6) academic semesters.

In case of exceeding the maximum study time limit, the Director of the MSc informs the Assembly, which can decide to delete the student from the MSc



### **Suspension of studies**

The Assembly may approve the justified suspension of a postgraduate student's studies following his application and the recommendation of the Coordinating Committee of the MSc. Those postgraduate students who have received an educational permit from their Employer for their studies at MSc they are not entitled to study suspension during the same period. The semesters of suspension of the student status are not counted in the prescribed maximum duration of regular studies and the During the suspension of the studies, the student status is revoked and all the related rights of the student are suspended. Student status is automatically regained after the end of the suspension. After the suspension is lifted, the graduate student will continue from the point of studies, at which the suspension began.

A student who repeats his/her studies is obliged to attend the courses, seminars, practical exercises, etc., in which he/she was not evaluated successfully before the suspension of his/her studies. The postgraduate student who receives a leave of absence, when he/she resumes his/her studies, is still subject to the study status of the time of his/her registration as a postgraduate student.

### **Extension of studies**

In special cases, the Assembly of the Department of Accounting and Finance can approve an extension of studies at MSc duration of up to two (2) additional academic semesters, for the preparation of the thesis, provided that the postgraduate student has submitted a written request to the Department Assembly, in which the reasons for requesting the extension will be stated

### **Arrangements for academic guidance**

#### **Secretariat**

The Secretariat of the Department of Accounting and Finance, together with the Secretariat of the MSc, is responsible for the administrative support, organization and operation of the postgraduate studies, as well as for handling the matters of registration, examinations, grades, certificates and awarding of postgraduate degrees to the students Of the school. The Secretariat is located in the main building and accepts students and the public, serves by telephone and electronically, daily 08.00am–15.00pm (:2510462187, 25104621977, info@af.ihu.gr & secaa@af.ihu.gr ). Announcements regarding the implementation of the P.M.S. are posted on the electronic education platform, which is accessible to students, through the website of the MSc: // <http://aa.ihu.gr/>.

### **Study advisors**

After a proposal by the director of the MSc to the coordinating committee of the MSc, a study advisor [tutor] is appointed from all the teachers in the postgraduate program. The list of study advisors is announced before the start of the academic year.

The study advisor monitors the student's course, provides him with specific information about the program and the correlation of the studies at MSc with his scientific background and professional prospects, discusses with the student his future plans for professional and scientific his advancement, advises him on improving his work in relation to the requirements of his studies, on the use of the resources and

infrastructure of the Department, and in general, on organizational or administrative matters and may suggest matters concerning him to the director of studies . The study advisor does not necessarily undertake the supervision of the student's thesis. Students are strongly encouraged to communicate with their advisors on a regular basis.

### **Website of Msc**

The MSc has a website in Greek and English: [http:// http://aa.ihu.gr/.gr](http://aa.ihu.gr/.gr). The official website of MSc is constantly updated and provides all the information about the MSc It is the official information site for graduate students. The Academic Calendar of the MSc is posted on the website.

## **Part two**

### **Information about Postgraduate studies**

#### **General principles**

The Master's Program in Accounting and Auditing [MSc AA.] is part of the educational and research strategic planning of the Department of Accounting and Auditing (article 60/law. 4610/2019, Gazette 70A') which aims to satisfy the modern needs of the country.

The P.M.S.-LE refers to related specialties and aims to further promote scientific knowledge and to promote research taking into account primarily the development needs of the country.

For the further promotion and strengthening of the MSc, the Department can cooperate with recognized national or foreign research institutions, which have sufficient scientific staff and have the necessary logistical infrastructure.

#### **Managing and administrate MSc Accounting and Auditing**

For the organization and general operation of the MSc Law 4957/2022 for Postgraduate Studies (Government Gazette 4957t.Y'/2022), with its amendments from time to time, applies. The administrative bodies of MSc are the following:

The Coordinating Committee (S.E.) of the MSc is five members and consists of faculty members of the Department of Accounting and Finance who have undertaken a postgraduate project and are responsible for the coordination and supervision of the MSc as well as for any matter of an administrative or organizational nature, related to postgraduate studies. The committee is established after the approval of the General Assembly of the Department, with a two-year term.

The members of the Coordinating Committee for the Academic period 2022-2024 are:  
Mandilas Athanassios, Professor, Director of the P.M.S. Accounting and Auditing  
Stavros Valsamidis, Professor, Chairman of the Department of Accounting and Auditing

Florou Giannoula, Professor

Kourtidis Dimitrios, Assistant Professor

Gross Christos, Assistant Professor

The Director of each MSc is a member of S.E. and is appointed by decision of the Department's Assembly for a two-year term. He chairs the Committee., is a member of the academic staff of the first level or of the deputy's level, is of the same or related academic subject as the academic subject of the MSc and performs the duties defined in the law and in the Graduate Studies Regulation. He is responsible for organizing, operating and promoting the effective implementation of the program. In particular, the Director convenes and presides over the coordination committee, proposes to the Assembly of the Department any matter concerning the effective operation of the MSc, coordinates the teaching staff and implements the decisions of the collective bodies.

For the academic period 2022-2023

Director of MSc Accounting and Audit is Mr. Athanasios Mandilas, Professor of the Department of Accounting and Finance

### **Academic Staff**

The academic staff of post-graduate studies come mainly from staff members of University., or retired members of staff of the relevant Department or lecturers according to the P.O 407/1980 (A' 112) or article 19 of law 1404/1983 (A' 173) or par. 7 of article 29 of law 4009/2011. All lecturers must hold a doctoral degree, unless their subject is of exceptional and indisputable specificity for which it is not possible or usual to prepare a doctoral thesis.

The members of E.E.P. and E.D.I.P. can offer teaching work in MSc in accordance with article 83, law 4957/2022, as applicable from time to time (Internal Regulation of Operation of DI.PA.E article 70, par. 10, Gazette 4621t.B´/21.10.2020). The members of the Laboratory Teaching Staff (Lab Teaching Staff) carry out laboratory applied teaching work at the University, which mainly consists of conducting laboratory exercises, as well as conducting practical exercises in the fields of application of the relevant sciences. The holders of a doctoral degree or the members of the final level may be assigned a teaching project, teaching in-depth courses to small groups of students under the supervision of the Professors of the faculty and may participate in the supervision of Diploma Theses, as members of three-member committees, as well as in the supervision of other work of undergraduate students of the Foundation (Internal Regulation of Operation of DI.PA.E, par. 2, Gazette 4621t.B´/21.10.2020). By decision of the Assembly of the Department and acceptance of the member E.D.I.P. can be assigned to the members of the E.D.I.P. category with a doctoral independent teaching project in accordance with the annual planning of the Department, as long as the terms and conditions of the existing legislation for the assignment of independent teaching work in Universities apply (Internal Regulation of Operation of the DI. PA.E article 70, par. 5, Official Gazette 4621 sq. B´/21.10.2020)

The Assembly of the Department evaluates the needs of the MSc to teaching staff and, as long as the existing members of staff, non-serving members of and the teachers according to the P.O. 407/1980 (A' 112) or article 19 of law 1404/1983 (A' 173) or par. 7 of article 29 of law 4009/2011, are not sufficient, with a reasoned decision it decides the assignment of teaching work to members of staff of other Departments of the same Universities or the invitation of staff members. of other Universities or

researchers from research centers of article 13A of Law 4310/2014 (A' 258), or new recruitments/contracts in accordance with the above provisions.

By decision of the Assembly of the Department, which is taken after a proposal by the Director of the MSc, renowned scientists who have a position or qualifications as a professor or researcher in a research center, artists or scientists of recognized prestige with specialized knowledge or relevant experience in the subject of the MSc, to cover the educational needs of the MSc. The invitation of a visitor from abroad is carried out only if he is assigned to teach, with the procedure and what is specifically defined in the Postgraduate Studies Regulation, as applicable for the assignment of teaching to staff members. of the Foundation. The assignment is carried out on the recommendation of the committee and approval of the Assembly of the Department, in accordance with current legislation. Specifically, after signing a cooperation agreement with the Association of Chartered Accountants (SOEL), the MSc uses recognized members of the Association, after consultation and suggestion of the Director of the Institute of Education (IESOEL) of SOEL or ACCA.

The Assembly of the Department, after a proposal by the committee, approves for each course as scientific supervisors of the course's members of the staff or retired members of staff of the Department or with a reasoned decision members of staff of other Departments of the Foundation or other Foundations or external partners who meet the criteria of the law.

The course leader is responsible for organizing the content of the course lectures, organizing, updating and providing educational materials, including material available on online platforms, supervising/guiding graduate students' work within the course and evaluating of the students. He is also responsible for filing with the committee proposal regarding the list of course lectures and teachers.

The assignment of teaching all or part of a course in the above categories is done by decision of the Department Assembly, after the positive recommendation of the Coordinating Committee, in accordance with what is provided by law.

The content, goals and founding orientation of the MSc (extroversion, interdisciplinary, emphasis on excellence), but also the goal of connecting the MSc the needs of the business, educational and productive potential of the country, require the competent participation of teachers from outside the relevant Department or invited visiting

## **Structure**

### **Courses start**

Courses begin in the winter semester of each academic year. The exact date is determined each time by the Coordinating Committee and announced by it. Each semester includes thirteen (13) full teaching weeks. The courses can be organized in a modular format and not per week, without reducing the total number of teaching hours.

## **Academic Calendar of the Program**

At the beginning of each Academic Year and before the start of the courses, the annual Academic Calendar of the Program, which has been edited by the Director of the MSc,

is posted on the website of the MSc and has been approved by the Assembly and which includes the start and end dates of teaching periods, examination periods, holidays, etc. The Academic Calendar of the Master's Program is harmonized as far as possible with the Academic Calendar of the undergraduate study programs of the Institution. The timetable of courses/exercises, the examination schedule and the final date for the submission of assignments each semester are determined in the Study Guide of the MSc, which is drawn up and announced by the S.E. and approved by S.T. before the start of the Academic Year.

### **Program Structure - Credits (ECTS)**

The courses and teaching and research work are distributed over three (3) academic semesters.

The semesters include 13 weeks of teaching and the course exams and are defined as follows:

Winter semester: October–February

Spring semester: February–July

The Program also provides the possibility for part-time Postgraduate Studies in five (5) semesters.

The teaching of courses by means of distance education may be carried out, par. 1, of 4957/2022. The Department has the appropriate technical infrastructures for modern and asynchronous distance learning, to meet educational needs.

In this way of teaching:

- The accessibility to the monitoring of the specific cognitive object offered by the MSc is increased. through the provision of equal opportunities to participate in the educational process to a large number of interested parties throughout the territory and it is facilitated for working students/and students from the region and/or abroad to have access to the educational material, without requiring their continuous physical presence.
- The possibility of teaching at MSc distinguished scientists in the field of Accounting and Auditing from Universities and Research Centers in the region or abroad who do not have the possibility of surviving presence. In this way, the level of teaching, knowledge and experience gained by the students of MSc is improved.
- Continuous support is offered to the students throughout their attendance at the MSc in addition to face-to-face meetings with teachers.
- Students are provided direct connection with external sources of knowledge and increased possibilities of cooperation with instructors and geographically dispersed trainees.

The MSc is organized on the basis of the European Credit Transfer and Accumulation System (ECTS). The courses are described by the performance of credit points in all independent educational elements and their activities and therefore it is possible to transfer and accumulate successful performances in corresponding postgraduate study programs of other A .EI, at national and European level.

The total of Credit Units (ECTS) required to obtain the MSc. amounts to ninety (120), thirty units (30) per academic semester. The thirty (30) credits of each academic semester of full-time study or writing of the DE are valued at approximately 750 hours of workload that each graduate student is required to complete.

All courses of the MSc are compulsory, they include a total of 39 hours of teaching (introductions, exercises, workshops, case studies) and each course corresponds to 6 credits. The courses can be organized in a modular format and not per week, without reducing the total number of teaching hours. The teaching of the courses takes place mainly in the afternoon hours on Wednesday or Friday and Saturday, according to the timetable. In addition, lectures will be held on current topics of Accounting, Auditing and Taxation, in the context of seminars, in which eminent guest speakers from Greece and abroad will teach.

Lessons, which are planned and do not take place for any reason, are rescheduled by the teacher and held on a different date, remotely. Course replacements by the lecturers must be done after consultation with the secretariat and the MSc.

To improve the curriculum, detailed course outlines and expertise offered to postgraduate students are required: a) the constant updating of academic managers and postgraduate students with on-site visits to companies, organizations, innovative actions and b) the transfer of modern and innovative knowledge through the invitation of highly prestigious scientists and professionals from the national sector and/or of the foreign country. The invitation and travel and accommodation expenses of the Director of the MSc, teachers and invited speakers are charged to the special budget code of the MSc, after a proposal by its Director and a decision of the Coordination Committee, according to the current legislation.

During the third semester, the postgraduate diploma thesis is prepared, which corresponds to thirty (30) credits (ECTS).

The total number of courses in the program that postgraduate students must attend is ten (10): five (5) compulsory core courses in the first semester corresponding to thirty (30) credits, three (3 ) compulsory core courses in the second semester corresponding to eighteen (18) credits

(P.M.), and two (2) mandatory elective courses corresponding to twelve (12) credit units (P.M.).

Also, in the third semester, they have to write a thesis which corresponds to thirty (30) credits. Ninety (90) credits are required to obtain a Master's Degree.

The regular revision of the curriculum of the P.M.S. takes place every two years. In this case, S.T. appoints a Study Program Revision Committee, which recommends the revision of the program to S.T. for final approval.

With the proposal of the Assembly and the approval of the Senate, the courses in the Program can be redistributed, the program and the content of the courses can be modified.

### **Study Program MSc**

The profile of the MSc is formed based on the general specifications of the corresponding programs of Greek and foreign HEIs and the pursuit of its content and orientation to meet the modern requirements of Accounting and Auditing (based also on the requests of IESOEL).

The language of teaching and preparation of the diploma thesis is Greek or English. Teaching methods include, among others: lectures, practical exercises, workshops, field studies, simulations, participation in groups, project preparation, practical applications, seminars or tutorials (where necessary).

A full detailed program of each course is posted on the MSc website. at the beginning of each semester, necessarily supplemented with the evaluation method and bibliography list.

**The Detailed Study Program includes:**

The titles of the courses, their content and their teaching hours, which include the teaching work carried out in each form, the learning outcomes, as they are reflected in the individual outlines of the courses and the educational/research activities included in these credit units for each course and the credits for the awarding of a degree, the manner and time of assessment of the courses.

The courses are structured in the following teaching program, per semester, as follows:

**FULL TUITION PROGRAM**

**First Semester, Compulsory core courses**

a/a	Course Credits	(ECTS)
1	Principles of Economics, Finance and Business Economics	6
2	Statistics and Research Methodology	6
3	Business Law	6
4	Accounting and Accounting Standards	6
5	Taxation	6
		<b>TOTAL 30</b>

**Second Semester, Compulsory core courses**

a/a	Course Credits	(ECTS)
1	Audit	6
2	Accounting Information Systems	6
3	International Accounting Standards and IFRS	6
		<b>TOTAL 18</b>

**Optional Compulsory courses**

a/a	Course Credits	(ECTS)
1	2 Compulsory elective courses from the list of compulsory electives 12	
		<b>TOTAL 30</b>

**Third Semester**

a/a	Course Credits	(ECTS)
1	Final Dissertation	30
		<b>TOTAL 30</b>

**List of Compulsory Elective courses**

a/a	Course Credits	(ECTS)
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1	Costing and Management Accounting	6
2	International Accounting & Auditing Standards of Public Organizations	6
3	Business Valuation	6
4	Corporate Governance – Internal Audit	6
5	Acquisitions and mergers	6
6	Sustainable Accounting (non-financial Reporting) & Business Ethics	6

### **PART-TIME STUDY PROGRAM**

#### **First Semester, Compulsory core courses**

a/a	Course Credits	(ECTS)
1	Principles of Economics, Finance and Business Economics	6
2	Business Law	6
3	Accounting and Accounting Standards	6
		<b>Total 18</b>

#### **Second Semester, Compulsory core courses**

a/a	Course Credits	(ECTS)
1	Statistics and Research Methodology	6
2	Taxation	6
		<b>Total 12</b>

#### **Third Semester, Compulsory core courses**

a/a	Course Credits	(ECTS)
1	Accounting Information Systems	6
2	International Accounting Standards and IFRS	6
3	Audit	6
		<b>Total 18</b>

#### **Fourth Semester, Elective Compulsory courses**

a/a	Course Credits	(ECTS)
1	2 Compulsory elective courses from the list of compulsory electives	12
		<b>Total 12</b>

#### **Fifth Semester**

a/a	Course Credits	(ECTS)
1	Final Dissertation	30

#### **List of Compulsory Elective courses**

a/a	Course Credits	(ECTS)
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1	Costing and Management Accounting	6
2	International Accounting & Auditing Standards of Public Organizations	6
3	Business Valuation	6
4	Corporate Governance – Internal Audit	6
5	Acquisitions and mergers	6
6	Sustainable Accounting (non-financial Reporting) & Business Ethics	6

The number, type and content of the courses of curriculum may be adjusted every academic year, after a recommendation from the committee of Postgraduate studies and decision of the Assembly of the Department, depending on the needs to update the program and international scientific developments.

### **Examinations and Evaluation of Postgraduate Students**

The evaluation and grading in each course is the exclusive responsibility of the academic supervisor of the course, it is done in complete independence from the other courses and is a derivative of the objective assessment of the student's performance in the specific course. The evaluation criteria are clearly defined, they are announced at the beginning of the academic semester by the scientific manager/coordinator of the course and they are written in the outline of each course that is posted on the website of the MSc. The possibility is provided for an oral examination for special reasons (e.g. learning difficulties, health reasons, etc.) after a reasoned request of the student and a decision of the S.E.

a) There are two examination periods for all courses, as specified each time in the Academic calendar of the MSc

·winter semester courses: January/February & September

·spring semester courses: June/July & September.

The exams are conducted live, unless extraordinary circumstances require their remote implementation. The remote exams are conducted in accordance with the instructions and rules of the Foundation in a way that ensures the integrity of the process and the protection of the students' personal data and after a declaration of acceptance of the conditions of the examination by the students.

b) The final grade of each course results from the overall assessment of student performance in specific areas (e.g. assignments, exams) in accordance with the instructions provided by each teacher at the beginning of the semester. The minimum acceptable grade for a successful examination of a course is a grade of five (5) (on a scale of 0-10).

c) For the assignments prepared in the framework of the courses of the P.M.S. what is stated regarding any kind of plagiarism is fully valid, according to the current legislation. For the protection of copyright, it is used in the context of the P.M.S. special software for the control of all kinds of work, in order to avoid incidents of plagiarism.

d) After the announcement of the results and within five (5) days, the student can request the demonstration of his written work on the day and time specified by the course director. The student has the right to submit a regrading request to his Director of Studies MSc within ten (10) days from the date of posting the grade of the course in the electronic course management system. The final grading is submitted for approval to the Director of the MSc and is posted by the scientific person in charge of the course in the electronic course management system. The student who wishes to set a minimum grade in a specific course(s) has the right to declare a "clause", stating and signing the minimum grade he wishes on his writing. In case of failure, it returns to the next examination period. After the expiration of the above deadlines, the course managers post the final grade status on the electronic course management system.

e) In case of failure of the graduate student in one or more courses of the MSc (score below five) the possibility of re-examination is provided in the September period.

### **Master Thesis**

Postgraduate students prepare and write a postgraduate diploma thesis on a topic related to the subject of the MSc. The workload that each graduate student is required to pay during the preparation of his/her thesis is estimated between seven hundred and fifty (750) and nine hundred (900) hours of work, which correspond to thirty (30) credit units.

The duration of preparation of the master's thesis cannot be less than one semester. It is supported after the end of the B' semester, as long as the student has successfully passed all the courses of the MSc and has settled all of his financial obligations to P.M.S. In case the conditions for the timely presentation of the work are not met, the extension procedure is followed.

The proposed thesis topics are declared in the S.E. of MSc. by the teachers of MSc. in the middle of the 2nd semester, they are posted on the DIPLOMAS page on the asynchronous Eclass platform of MSc. and students choose their thesis topic from the posted topics. Each Faculty member of the Department, retired Faculty Member and EDIP member with a doctoral degree (DD) of the Department that teaches at MSc. states up to three (3) proposed thesis topics that belong to his field of study. Students may also propose specific topics that concern their interests within the same deadline. In the event that several postgraduate students choose the same topic, the supervisor of the specific topic of the thesis has the responsibility to settle the matter in the best way for the students.

S.E. after the submission of the candidate's thesis proposal, in which the proposed title of the thesis and the proposed supervisor are indicated and to which a protocol of the proposed thesis is attached, approves the appointment of the supervisor. The student's application must have the approval of the proposed supervisor. Student applications are submitted to the Secretariat of the MSc. at the latest until the start of the 3rd Semester of their studies. The list with the titles of theses and the corresponding three-member examination committees are posted on the page of the DIPLOMATES course in the Eclass of MSc.

Supervisor of the Master's Thesis - Three-member Examination Committee

The supervisor of the Master's Thesis is a teacher of the relevant MSc., member of staff or retired member of staff or member of E.D.I.P. holder of D.D, Accounting and Finance of DI.PA.E. The supervisor is a member of the three-member examination committee. For the appointment of the three-member examination committee, the Coordinating Committee, in its decision, takes into account the relative proposal of the Supervisor for the other two (2) members of the three-member examination committee. The members of the three-member examination committee must have the same or related scientific specialty as the subject of the diploma thesis. In exceptional cases of an objective inability to exercise supervision duties for a long period of time or the existence of another important reason or at the request of the student in the aforementioned cases, the S.E. may proceed, following justification of its decision, to replace the supervisor or Member of the Three-member Examination Committee.

The design of each student's Master's Thesis is the responsibility of the Supervisor. During the preparation of a Diplomatic research paper, the student is required to deal with the collection and analysis of primary or secondary data.

#### **Writing a Master's Thesis:**

After the collection and processing of the data, the writing of the thesis in Greek or English follows, following a relevant application by the postgraduate student with the consent of the supervisor and approval by the Coordinating Committee of the P.M.S. The way of writing the M.D.E. has specific specifications, which are described in the Master's Thesis Writing Guide, which is posted on the MSc. website.

The thesis must present in a concrete and clear manner the research problem, the nature and importance of the study, the review of the existing literature, the methodology for examining the problem, the research findings, the commentary on the findings and finally recommendations for further investigation of the subject. Detailed instructions for writing the Master's Thesis are given in the Thesis Writing Guide, which is posted on the MSc website. "Accounting and Auditing" of the Department of Accounting and Finance: <http://aa.ihu.gr/index.php/course/213-2017-03-13-07-53-05>.

#### **Public presentation and examination of the Master's Thesis.**

After writing the thesis and checking it against plagiarism through the Institutional Turnitin software and with the approval of the Supervising Professor, the candidate submits the necessary copies of the Thesis to the Secretariat. The public support of the thesis is defined by a decision of the MSc Coordinating Committee, in the last week of each month, within the dates listed in the Calendar of Academic Activities and notified to S.E. and at the Secretariat of the MSc In the support of the thesis, all three (3) members of the examination committee must be present on the day and time of the support. In the event that External Members participate in it (members of other Departments of the same or another A.E.I.), the possibility of teleconferencing is given for the convenience of the External Members (related no. φ122.1/42/23076/b2 /24-2-2011, K.Y.A. (Government Gazette 433/17-3-2011, section B) The Three-Member Examining Committee meets legally for the examination of the Diplomatic Thesis, only when all three of its Members are present (subsection 5 par. 1 article 14 L.2690/1999).

The final evaluation and judgment of the Master's Thesis is done by the Three-Member Examining Committee. The grade of the Master's Thesis is obtained as the average of the examiners' grades. Approval is required at least two (2) members of the Three-Member Examining Committee. The minimum acceptable grade for a successful Master's Thesis examination is a grade of five (5) (on a scale of 0-10). The members of the Three-Member Examining Committee draw up the relevant thesis support record, the u they write and in the following year deliver it to the Secretariat of the MSc. In any case, the student will not have the right to support the diploma thesis, if he/she has not been successfully examined in all the courses of the P.M.S. In case of rejection of the Master's Thesis, it is determined by the S.E. new support date, at least three (3) months and up to six (6) months after the first crisis. In case of a second failure, the student will be removed from the MSc. after a decision of the S.T., following a relevant recommendation of the S.E. of MSc.

The evaluation of the postgraduate diploma thesis is based on the decimal scale (to the nearest two decimal places) according to the following grading scale:

"Good" 5.00-6.49

"Very Good" 6.50-8.49

"Excellent" 8.50-10.00

The Postgraduate degree has as its principle the encouragement of research efforts at postgraduate level, which lead either to announcements at recognized national or international conferences or to publications in reputable Greek or international scientific journals and which significantly contribute to highlighting the research character of DI.Pa.E. To this end, it may establish awards of excellence. For the above, a positive recommendation from the S.E. is a necessary condition.

After the completion of any corrections proposed by the Committee and before the student is admitted, the student must submit to the Library one (1) copy of the approved Master's Thesis in paper and electronic form. The written consent of the Supervisor is required for the deposit of the Thesis in the Library.

The Postgraduate Theses of the P.M.S. are posted on the website of the University Library and the Institutional Repository.

### **Diffusion of Scientific Knowledge**

The Director, academic officers, lecturers and, in exceptional cases, postgraduate students can organize scientific events, participate in conferences, workshops and publish in reputable foreign and domestic scientific journals the added scientific knowledge produced. The scientific activities carried out within the framework of the P.M.S. are published on the website of the MSc.

### **Postgraduate Master Degree**

The final grade of the Master's Degree (M.S.) results from the student's score in the courses, in the Master's Thesis and in all the educational activities provided for in the program, according to the weighting factors of each academic activity. The evaluation is based on the decimal scale (with an accuracy of two decimal places) according to the following rating scale:

"Good" 5.00-6.49

"Very Good" 6.50-8.49

"Excellent" 8.50-10.00

In detail, the degree of the Graduate Diploma (D.M.S.) is the quotient of the algebraic sum of the grades of the courses, as well as of the Master's Thesis, multiplied by the individual weighting factors, depending on the ECTS of the educational activities, to the algebraic sum of the weighting factors and is given by the following formula:

$$\frac{[(\text{course grade} \times \text{weighting factor}) + (\text{diploma grade} \times \text{weighting factor})]}{\text{sum total of factors}}$$

### **Performance Excellence**

The program awards excellence in achievement to postgraduate students who achieve exceptional performance.

Only those students who have been successfully examined in all the examined courses in the February or June examination periods are included in the evaluation ranking, provided that they have been successfully examined in all the courses of the previous semesters.

### **Rights and Obligations of Postgraduate Students**

Each postgraduate student with his enrollment in the Program:

- accepts the operating rules of the P.M.S, as stated in the Regulations and the Study Guide,
- accepts the obligations determined by the teacher for the teaching and grading management of the course he teaches.

Postgraduate students, after completing their registration at the P.M.S, receive from the Program Secretariat their personal institutional e-mail address and the corresponding strictly personal code. Every communication of the students with the Secretariat, the teachers and the Director of the P.M.S, as well as all educational procedures, should be carried out through their institutional account.

Postgraduate students have all the rights and benefits provided for students of the 1st cycle of studies, until the end of any granted extension of study, except for the right to provide free textbooks. The Institution is obliged to ensure that students with disabilities and/or special needs have access to the proposed texts and the teaching in accordance with the applicable provisions.

The participation of postgraduate students in the courses is mandatory and is evaluated at the discretion of the lecturer. In order to certify the attendance of the courses by the students, a printed and/or digital attendance sheet of the students is kept for all the teaching units of the courses by the Secretariat of the P.M.S. In the event that the courses are held remotely, a digital student attendance record should be kept for all the teaching units of the courses by the Secretariat of the P.M.S. The problems that arise regarding the attendance of the courses are dealt with on a case-by-case basis, initially by the scientific person in charge of the course and then by the Director and the S.E. of P.M.S.

Postgraduate students are invited to participate and attend seminars of research groups, bibliographic discussions, visits to laboratories and industries that fall under

the scope of the MSc., conferences/workshops with a subject related to that of the MSc., lectures or other scientific events of the MSc. etc.

Postgraduate students must systematically monitor the announcements of the MSc and the Department, regarding the implementation of the program on the website of the Department and the MSc. Also, they must be updated daily about their electronic mail through their institutional account.

Postgraduate students must participate in collective bodies in accordance with the provisions of the relevant laws.

The students must participate in the evaluation of the courses, the teachers and the qualitative and quantitative characteristics of the MSc

A student who has not completed 75% of the attendance hours of each course does not have the right to participate in the course exams. In case of incomplete attendance in one (1) course, S.E. of MSc

may allow a single attempt to attend it from the beginning or cover the teaching hours with another suitable educational procedure, after a proposal of the academic supervisor and a relevant decision of the S.E.S. in case of incomplete attendance in more than one (1) course, the Director of MSc. recommends to the Assembly of the Department that the student re-attend the courses or that the student be removed from the MSc.

Every graduate student has the right to request the suspension of attending courses or preparing a thesis, for a period of one to two academic Semesters. Suspension of studies is granted by decision of the Assembly. For the approval of the suspension period, the structure of the MSc. Study Program will be taken into account. The time of interruption of the attendance of the MSc is not calculated in case of exceeding the maximum duration of the study.

In case the student wishes to interrupt his studies, he submits a written statement to the Director of the MSc. and by decision of the Assembly, he ceases to have the status of a postgraduate student. The Assembly of the Department of Accounting and Finance, after the recommendation of the S.E., may decide to delete postgraduate students if:

- exceed the upper limit of absences (25%)
- have failed the initial and re-examination of a course or courses and have not successfully completed the program
- exceed the maximum duration of study at MSc
- -have violated the written provisions regarding the handling of disciplinary offenses by the competent disciplinary bodies,
- - self-rights at the request of postgraduate students,
- -fall into an offense that falls under the law on intellectual property (L.2121/93) during the writing of their prescribed works
- -they do not pay the prescribed tuition fee.

## **Ethical issues**

A basic ethical rule for students is to avoid plagiarism in the preparation of their assignments, during their studies and in the writing of their postgraduate thesis. Plagiarism is a direct violation of the existing legislation on intellectual property and its detection will result in serious disciplinary sanctions for students who commit this offence.

It is expressly prohibited: a) the use and reproduction of the intellectual creations of third parties, including the educational material used in the courses, in part or in whole, without the written permission of the authors, and the display of such creations by students as their own, in the fulfilment of specific obligations; b) the presentation of works prepared collaboratively with other students, as an individual creation; c) the re-submission, in whole or in part, (d) copying or collaborating with third parties in any form during any examination process, and the use of any kind of aids, notes and electronic media, unless the person in charge of the examination process permits the use of such aids, notes and electronic media, unless the person in charge of the examination process permits the use of such aids, notes and electronic media.

Postgraduate Diploma theses are prepared exclusively by the postgraduate students who have undertaken them, otherwise the student will be deleted from the MSc and, in case he/she has already received the relevant degree (MSc), it will be revoked by relevant decisions of the competent bodies.

The texts of theses must be original. References to the works of other authors must be cited accordingly and the established rules for the use of external sources in the writing of scientific papers must be followed. Any copying of another author's or creator's work is considered a serious academic offence, contrary to copyright law (see Law 2121/1993) and subject to the provisions on legal protection (Articles 63A-66D). Students are obliged to respect and protect the facilities and equipment of the institution, to take care of public health and the cleanliness of its premises and to avoid causing or instigating disturbances or inappropriate behaviour that may cause damage to its buildings, facilities and property.

Students must not use or permit the use of the premises or facilities of the Institution for illegal acts or acts that offend the image or good reputation of the Institution and must not participate in acts that are inconsistent with the academic mission of the Institution or that impede the proper functioning of the Institution (its institutions and services, teaching and research), academic freedom in research and teaching and the free expression and circulation of ideas.

Students are not permitted to record or tape record lectures by lecturers, except with the written consent of the lecturer and all students present.

## **Establishment and Award of Diploma**

Diploma of Postgraduate Studies

The MSc in "Accounting and Auditing" leads exclusively to the award of the Diploma of Postgraduate Studies in "Accounting and Auditing",

The Diploma of Postgraduate Studies (M.Sc.) is a public document. It is signed by the Rector, the President of the Department and the Secretary of the Department or their legal deputies. Before the award of the Diploma, the graduate of the Postgraduate

Studies Programme may be issued with a certificate of completion of studies indicating the date on which the programme was successfully completed. Postgraduate students are required to have successfully fulfilled all academic obligations of the programme and to have paid all their financial obligations, as well as any obligations to the Student Services and the Library of the Institution, in order to receive either the Diploma of Postgraduate Studies or the Certificate of Completion of Studies. The names of the graduates are approved by the Assembly of the Department, which ascertains the successful completion of the course of study in order to award the Diploma of Master's degree.

### **Diploma Annex**

The Diplomas of Postgraduate Studies awarded by the II.PA. E, the Diploma Supplement, which is an explanatory document providing information on the nature, level, general educational framework, duration and content of the programme of study, the qualifications and specialisation acquired by the graduate and the European Credit Transfer and Accumulation System (ECTS) grading, the educational activities which have been successfully completed, is attached to the Diploma Supplement and does not replace the official degree or the detailed course grades awarded.

### **Definition**

The assessment takes place within the framework of the Assembly of the Department of Accounting and Finance of the IHU and in the presence of the Director of the MSc, the President of the Department or his/her deputy, the Coordinating Committee of the MSc and, if possible, a representative of the Rector.

### **Internal and External Evaluation Process of the MSc.**

#### **Internal Evaluation**

The aim of the MSc is to ensure the quality and the continuous upgrading of the educational services provided. In this context, the process of evaluation of courses and lecturers by postgraduate students is part of the evaluation process, article 87 of the law 4957/2022. The evaluation of the courses, the lecturers and the qualitative and quantitative characteristics of the MSc is carried out in accordance with article 44 of Law 4485/2017 and the postgraduate studies regulation of the IHU and constitutes an essential obligation of the postgraduate students. The main tool is the completion of a questionnaire by the students, through which they are asked to evaluate the lecturers, the content and organization of the course, the support of the educational process with the appropriate supervisory tools and the use of new technologies, the relationship between lecturers and students, the way/procedure of examination and evaluation of students, the connection of teaching with the latest research data.

#### **The assessment criteria for the courses are:**

The relevance of the course to the subject of the MSc,  
The relevance of the syllabus to the requirements of the subject of the course,  
The adequacy of the educational material (books, notes, digital educational material, etc.),



The adequacy of the infrastructure used for the course (classrooms, laboratories, software, etc.),

The procedure and the way of evaluation-grading of students in the course (written exams, assignments, etc.),

The effectiveness of the educational process.

The evaluation criteria of the lecturers are:

The teaching and scientific competence of the lecturers in the subject of the course,

The ability to transfer knowledge on the part of the teacher,

The consistency of the lecturer in meeting his/her obligations,

The educational resources used during the training (competence, effectiveness),

The process and the way in which he evaluated the students in the course.

The following procedure will be followed for the evaluation of courses and lecturers:

At the end of each semester, before the end of the teaching of the courses, under the responsibility of the Secretariat of the MSc, electronic evaluation questionnaires for each course and the respective lecturers will be distributed or sent through a specially designed platform and completed by the students ANONYMOUSLY.

The evaluation of the courses and the lecturers of the MSc by the postgraduate students and the publication of the evaluation results to the stakeholders will be carried out in accordance with the accreditation and evaluation procedures of the National Authority for Higher Education (NAHE) and IHU.

The Director of the MSc and the S.E. are responsible for proceeding, in collaboration with the lecturers, to the preparation of a recommendation for the improvement of the educational services provided, where appropriate, based on student evaluations.

At the end of the term of office of the Board, under the responsibility of the outgoing Director, a detailed report on the research and educational work of the MSc, as well as on its other activities, is drawn up, with the aim of upgrading the studies, the better utilization of human resources, the optimization of existing infrastructure and the socially beneficial use of the available resources of the MSc. The report shall be submitted to the relevant Department to which the MSc belongs.

Each academic semester, a joint meeting of postgraduate students, lecturers and the Steering Committee is held in order to continuously improve the quality of the educational, scientific and research work of the MSc. The findings of this internal evaluation prescribe and form the framework for a continuous adjustment of the educational work of lecturers and the obligations of students.

The results of the evaluation are available, through the Director of the MSc, to the MOEP for the preparation of the Internal Evaluation Report every two years.

Each lecturer, in consultation with the students, may carry out a separate evaluation procedure within his/her course, but only for the specific course.

#### External Assessment

External evaluation of the MSc is carried out on the basis of the procedures of the I.P.A.E.'s MO.I.P. and the E.T.A.A.E.

**SUMMARY DESCRIPTION OF THE COURSES  
SEMESTER A**

Principles of Economics, Finance and Business Economics

**COURSE OUTLINE**

• **GENERAL**

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POST GRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	1st
<b>COURSE TITLE</b>	STATISTICS AND RESEARCH METHODOLOGY		
<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 TUTORIALS	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>	General background		

<b>PREREQUISITE COURSES:</b>	
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	NO
<b>COURSE WEBSITE (URL)</b>	<a href="http://ihu.gr">eClass Δι.Π.Α.Ε. - Πανεπιστημιούπολη Καβάλας   ΣΤΑΤΙΣΤΙΚΗ ΚΑΙ ΜΕΘΟΔΟΛΟΓΙΑ ΤΗΣ Ε... (ihu.gr)</a>

• **LEARNING OUTCOMES**

<b>Learning outcomes</b>	
<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><i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li><i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li><i>Guidelines for writing Learning Outcomes</i></li> </ul>	
<p>Planning research proposal  Collection and data presentation  Testing hypothesis for quantitative and qualitative data  Modelling regression models  Interpretation of results  Give simple and multiple regression models  Application of data reduction and classification methods</p>	
<b>General Competences</b>	
<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>Project planning and management</i></p> <p><i>Respect for difference and multiculturalism</i></p> <p><i>Respect for the natural environment</i></p>

<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>Others...</i> .....
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Working independently Team work Decision-making Data collection and data analysis Question design Finding good sample Finding data conclusion Presentation of news research ideas Project realization
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• **SYLLABUS**

<p>This course gives theoretical and empirical basis for skill development about research methods and statistical data analysis of research samples. Emphasis is given in selection and application of data analysis method, in order to examine the suitable conditions and to interpret the results.</p> <ul style="list-style-type: none"> <li>▪ Aims of a dissertation</li> <li>▪ Structure of a dissertation</li> <li>▪ Bibliography references</li> <li>▪ Data selection - Sampling</li> <li>▪ Data Presentation</li> <li>▪ Modeling and hypothesis tests</li> <li>▪ Non parametric tests</li> <li>▪ Correlation and multiple regression</li> <li>▪ Analysis of Variance</li> <li>▪ Finding sample</li> <li>▪ Categorical data analysis</li> <li>▪ Statistical quality control</li> <li>▪ Multiple data analysis</li> </ul>
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• **TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b> Face-to-face, Distance learning, etc.</p>	Face-to-face	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> Use of ICT in teaching, laboratory education, communication with students</p>	<p>Presentation slides and notes E class</p>	
<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.  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>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	Lectures	26
	Tutorials	26
	Workshops	26
	Individual study	43
	Course total	<b>121</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b> Description of the evaluation procedure  Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.  Specifically-defined evaluation criteria are given,</p>	<p>Written group project, where application of computer software is needed.  Final written exams.</p>	

and if and where they are accessible to students.	
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• **ATTACHED BIBLIOGRAPHY**

- *Suggested bibliography:*

- Dawson, C. (2002). Practical Research Methods. New Delhi, UBS Publishers’Distributors.
- Kothari, C.R.,(1985). Research Methodology- Methods and Techniques, New Delhi, Wiley Eastern Limited.
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- Blaikie, N. (2003). Analyzing Quantitative Data. London: Sage
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**Business Law**

**COURSE OUTLINE**

• **GENERAL**

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POST GRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	<b>1st</b>

<b>COURSE TITLE</b>	Accounting and 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 TUTORIALS	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>		
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	Greek	
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	no	

<b>COURSE</b>	<a href="https://eclass.emt.ihu.gr/courses/AD199/">https://eclass.emt.ihu.gr/courses/AD199/</a>
<b>WEBSITE (URL)</b>	

• **LEARNING OUTCOMES**

<b>Learning outcomes</b>	
<i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i>	
<i>Consult Appendix A</i>	
<ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>	
<ul style="list-style-type: none"> <li>• Prepare financial statements for listed companies in accordance with IAS/IFRS.</li> <li>• To judge the usefulness and limitations of the information provided in financial statements</li> <li>• To interpret the performance of companies using the published financial statements.</li> <li>• To understand and discuss different methodological approaches to the Financial Accounting Research.</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>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>Production of new research ideas</i>	..... <i>Others...</i> .....
Working independently Team work Decision-making Data collection and data analysis Working in an international environment	

• **SYLLABUS**

Property, Plant and Equipment Investment Property; Government grants Impairment of Assets Non-current Assets Held for Sale Inventories Accounting for uncertainty Events After the Balance Sheet Date Accounting Policies, Changes in Accounting Estimates and Errors <ul style="list-style-type: none"> <li>▪ Provisions, Contingent Liabilities and Contingent Assets</li> </ul>
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• **TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<i>Face-to-face</i>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<b>Presentation slides and notes</b> <b>E class</b>	
<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.</i>	<b>Activity</b>	<b>Semester workload</b>
	Lectures	26
	Tutorials	26
	Workshops	26

<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>		
	Individual study	43
	Course total	<b>121</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Evaluation Written exam 70%, Assignment 30%..</p>	

• **ATTACHED BIBLIOGRAPHY**

<p>- <i>Suggested bibliography:</i></p> <ul style="list-style-type: none"> <li>• Grant Thornton (2016). I.F.R.S. Αναλυτική παρουσίαση. 4<sup>th</sup> revised and fully updated edition.</li> <li>• Vasilios Loumiotis (2015). ISSUES OF APPLIED ACCOUNTING &amp; AUDITING OF CONSOLIDATED FINANCIAL STATEMENTS. SOEL Publications</li> <li>• Picker R., Leo K., Loftus J., Wise V. Clark K. Alfredson K. (2013). Applying International Financial Reporting Standards. John Wiley &amp; Sons. ISBN: 9780730302124.</li> </ul> <p><b>Instructors notes and slides:</b>  <a href="https://eclass.emt.ihu.gr/courses/AD199/6">https://eclass.emt.ihu.gr/courses/AD199/6</a></p> <ul style="list-style-type: none"> <li>• Barry Elliott Jamie Elliott (2012). <i>Financial Accounting and Reporting</i>. Fifteenth Edition. Pearson Education Limited. ISBN: 978-0-273-76081-8.</li> <li>• Alexander D., Britton A., Jorissen A. <i>International Financial Reporting and Analysis, 3<sup>rd</sup> edition</i>. Thomson Learning. ISBN: 978-1-84440-668-3.</li> </ul>
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- Stolowy H., Lebas M. (2006). *Financial Accounting and Reporting. A global perspective*. 2<sup>nd</sup> edition. Thomson Learning. 978-1-84480-250-0.
- Kothari J., Barone E. (2006). *Financial Accounting, an international approach*. Prentice Hall. Pearson Education Limited 2009. ISBN: 978-0-27369-319-2.
- Basioudis G. I. *Financial Accounting (2010)*. A practical information. Pearson Education Limited. ISBN: 978-0-273-71429-3.
- Walton P., Aerts W. (2006). *Global Financial Accounting and Reporting. Principles and Analysis*. Thomson Learning. 978-1-84440-265-4.
- Kantzos K (2003). *Dictionary of Accounting*. Stamoulis publications. ISBN: 960-351-349-0.

**(Journals)**

- Journal of Accounting, Auditing and Finance
- Auditing: a Journal of Practice & Theory
- Accounting, Auditing & Accountability Journal
- Journal of International Accounting, Auditing, & Taxation
- The Accounting Review
- Review of accounting studies

## COURSE OUTLINE

- GENERAL

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POST GRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	1st
<b>COURSE TITLE</b>	TAXATION		
<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 TUTORIALS		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>			

<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://eclass.emt.ihu.gr/courses/MSC-LOG106/">https://eclass.emt.ihu.gr/courses/MSC-LOG106/</a>

• **LEARNING OUTCOMES**

<b>Learning outcomes</b>	
<i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i>	
<i>Consult Appendix A</i>	
<ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>	
<ul style="list-style-type: none"> <li>• <i>to form a comprehensive knowledge of modern issues related to tax audits</i></li> <li>• <i>Recognition of the institutional framework and the elements of interest and risk of a tax audit</i></li> <li>• <i>Approaching tax audit issues from the side of the auditor and the audited</i></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>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>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 Data collection and data analysis Working in an international environment	

• **SYLLABUS**

<p>The aim of the course is to introduce students to contemporary issues related to tax audits. By knowing the institutional framework and the elements of interest and risk of a tax audit, students will be able to respond to the needs of an audit as executives of a financial department. The subjects are approached from an academic and practical point of view, with the ultimate goal of the student approaching tax auditing issues both as an auditor and as an auditee.</p> <ul style="list-style-type: none"> <li>▪ During the course, emphasis is placed on issues such as the Value Added Tax Code (VAT Code), the scope and analysis of Law 2859/2000. An extensive reference is made to the taxation of the income of natural persons based on Law 4172/2013 "income tax code" and to the taxation of the income of legal persons and legal entities based on Laws 4172/2013, 4174/2014 and additionally with other provisions of laws.</li> </ul>
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• **TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<i>Face-to-face</i>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<b>Presentation slides and notes</b> <b>E class</b>	
<b>TEACHING METHODS</b>	<b>Activity</b>	<b>Semester workload</b>

<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.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	Lectures	26
	Tutorials	26
	Workshops	26
	Individual study	43
	Course total	<b>121</b>
	<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Evaluation Written exam 70%, Assignment 30%..</p>

• **ATTACHED BIBLIOGRAPHY**

<p>- <i>Suggested bibliography:</i></p> <ul style="list-style-type: none"> <li>Income Taxation of Legal Entities after the entry into force of Law 4172/23.07.2013 (Official Gazette A' 167/23.07.2013) Codification of Law No. 4486/07.08.2017 (Official Gazette A' 115/07.08.2017) (2017). Patsis P.</li> <li>Practical applications on the income taxation of Limited Companies after the entry into force of Law 4172/23.07.2013 (Government Gazette A' 167/23.07.2013) CODIFICATION OF Law</li> </ul>
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4486/07.08.2017 (Government Gazette A' 115/07.08.2017) (2017) ). Patsis P.

- Value Added Tax Law 2859/2000 - Official Gazette 248/7.11.2000 issue A Codification of provisions Update up to and including Law 4474/2017 (Official Gazette 80/7.6.2017) (2017). Ploumakis A.
- End-of-year accounting. Based on the Greek Accounting Standards Law 4308/14. Diplografia Publications. 2018. Alifantis G.
- Distributed profits SA & LTD. Value Added Tax Law 2859/2000 - Official Gazette 248/7.11.2000 issue A Codification of provisions Update up to and including Law 4474/2017 (Official Gazette 80/7.6.2017) (2017)
- COMPANY ACCOUNTING, TAXATION AND CORPORATE TRANSFORMATIONS, Edition: 1st EDITION/2021, Authors: LIAPIS KONSTANTINOS, HYTIS EVANGELOS, GALANOS CHRISTOS, ISBN: 978-960-359-170, Publisher (Distributor): EUGENIA AST.BENOU

**Instructors notes and slides:**

<https://eclass.emt.ihu.gr/courses/MSC-LOG106/>

**(Journals)**

- Journal of Accounting, Auditing and Finance
- Auditing: a Journal of Practice & Theory
- Accounting, Auditing & Accountability Journal
- Journal of International Accounting, Auditing, & Taxation
- The Accounting Review
- Review of accounting studies

**COURSE OUTLINE**

• **GENERAL**

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POSTGRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	2nd
<b>COURSE TITLE</b>	AUDIT		



<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 TUTORIALS	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>	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://eclass.emt.ihu.gr/courses/AD198/">https://eclass.emt.ihu.gr/courses/AD198/</a>	

- **LEARNING OUTCOMES**

<b>Learning outcomes</b>
<i>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</i>  <i>Consult Appendix A</i>

<ul style="list-style-type: none"> <li>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>	
<ul style="list-style-type: none"> <li>• Understanding of auditing concepts and procedures.</li> <li>• Application of Auditing Standards</li> <li>• Practical Application of external audit and audit risk assessment</li> <li>• Define Audit Environment</li> <li>• Define Audit Planning</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><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></p> <p><i>Adapting to new situations</i></p> <p><i>Decision-making</i></p> <p><i>Working independently</i></p> <p><i>Team work</i></p> <p><i>Working in an international environment</i></p> <p><i>Working in an interdisciplinary environment</i></p> <p><i>Production of new research ideas</i></p>	<p><i>Project planning and management</i></p> <p><i>Respect for difference and multiculturalism</i></p> <p><i>Respect for the natural environment</i></p> <p><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></p> <p><i>Criticism and self-criticism</i></p> <p><i>Production of free, creative and inductive thinking</i></p> <p>.....</p> <p><i>Others...</i></p> <p>.....</p>
<p><i>Working independently</i></p> <p><i>Team work</i></p> <p><i>Decision-making</i></p>	

• **SYLLABUS**

<ul style="list-style-type: none"> <li>• Understanding the Audit framework and regulation.</li> <li>• The concept of audit engagements.</li> <li>• External audits.</li> <li>• Assessing audit risks.</li> </ul>
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- Audit planning and documentation.
- Audit evidence.
- Assertions and audit evidence.
- Audit procedures.
- Audit sampling and other means of testing.
- The audit of specific items.
- Audit finalisation and the final review
- The Independent Auditor's Report

• **TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	<p><i>Face-to-face</i></p>	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p><b>Presentation slides and notes</b> <b>E-class</b></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.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	<p>Lectures</p>	<p>26</p>
	<p>Tutorials</p>	<p>26</p>
	<p>Workshops</p>	<p>26</p>
	<p></p>	<p></p>
	<p></p>	<p></p>
	<p>Individual study</p>	<p>43</p>
	<p>Course total</p>	<p><b>121</b></p>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p>	<p>Final written Exam. (70%L+30%workshop): -problem solving, -writtenwork</p>	

<p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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• **ATTACHED BIBLIOGRAPHY**

<p><i>- Suggested bibliography:</i></p> <ul style="list-style-type: none"> <li>• Alifantis, G. (2019), <i>Audit</i>, 4<sup>th</sup> edition, Editions, Diplographia, Athens</li> <li>• Beasley, M., Buckles, F., Glover, S, Prawitt, D. (2017), <i>Audit issues: Case studies</i>, Editions, BROKEN HILL PUBLISHERS LTD, Nicosia.</li> <li>• Loumiotis, B. (2019), Practical issues of audit, Issue A, Editions ΙΕΣΟΕΛ, Athens.</li> <li>• Loumiotis, B. (2019), Practical issues of audit, Issue B, Editions ΙΕΣΟΕΛ, Athens.</li> </ul>
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**Accounting Information Systems**

**COURSE OUTLINE**

• **GENERAL**

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POST GRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	2nd

<b>COURSE TITLE</b>	International Accounting Standards and International Financial Reporting Standards (IAS and IFRS)		
<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 TUTORIALS	3		
<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>			
<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://eclass.emt.ihu.gr/courses/AD199/">https://eclass.emt.ihu.gr/courses/AD199/</a>		

- **LEARNING OUTCOMES**

Learning outcomes
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*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 course aims to develop skills in financial accounting and reporting (based on IAS/IFRS). It is a continuation of the Accounting Standards and Accounting course and is designed for specialization in accounting. The course aims to build on this foundation and introduce new theoretical and practical information topics. In the lesson we will see a selection of IAS/IFRS*

**General Competences**

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

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

Team work

Decision-making

Data collection and data analysis

Working in an international environment

• **SYLLABUS**

- IAS 24, Coursework
- I.A.S. 7
- IASP.19, IAS.21 IAS.20-IFRS.2, IFRS2 5
- IAS 37. IFRS1
- IFRS.P 3, 10
  - IFRS 11, IAS 28

• **TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i></p>	<p><i>Face-to-face</i></p>	
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p><b>Presentation slides and notes</b> <b>E class</b></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.</i></p> <p><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i></p>	<p><b>Activity</b></p>	<p><b>Semester workload</b></p>
	<p>Lectures</p>	<p>26</p>
	<p>Tutorials</p>	<p>26</p>
	<p>Workshops</p>	<p>26</p>
	<p></p>	<p></p>
	<p></p>	<p></p>
	<p></p>	<p></p>
	<p>Individual study</p>	<p>43</p>
	<p>Course total</p>	<p><b>121</b></p>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p>	<p>Evaluation Written exam 70%, Assignment 30%..</p>	

<p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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• **ATTACHED BIBLIOGRAPHY**

<p>- <i>Suggested bibliography:</i></p> <ul style="list-style-type: none"> <li>• Grant Thornton (2016). I.F.R.S. Αναλυτική παρουσίαση. 4<sup>th</sup> revised and fully updated edition.</li> <li>• Vasilios Loumiotis (2015). ISSUES OF APPLIED ACCOUNTING &amp; AUDITING OF CONSOLIDATED FINANCIAL STATEMENTS. SOEL Publications</li> <li>• Picker R., Leo K., Loftus J., Wise V. Clark K. Alfredson K. (2013). Applying International Financial Reporting Standards. John Wiley &amp; Sons. ISBN: 9780730302124.</li> </ul> <p><b>Instructors notes and slides:</b>  <a href="https://eclass.emt.ihu.gr/courses/AD199/6">https://eclass.emt.ihu.gr/courses/AD199/6</a></p> <ul style="list-style-type: none"> <li>• Barry Elliott Jamie Elliott (2012). <i>Financial Accounting and Reporting</i>. Fifteenth Edition. Pearson Education Limited. ISBN: 978-0-273-76081-8.</li> <li>• Alexander D., Britton A., Jorissen A. <i>International Financial Reporting and Analysis, 3<sup>rd</sup> edition</i>. Thomson Learning. ISBN: 978-1-84440-668-3.</li> <li>• Weetman P. (2011). <i>Financial and Management Accounting. An introduction, fifth edition</i>. Pearson Education Limited 2011. ISBN: 978-0-273-71842-0.</li> <li>• Stolowy H., Lebas M. (2006). <i>Financial Accounting and Reporting. A global perspective. 2<sup>nd</sup> edition</i>. Thomson Learning. 978-1-84480-250-0.</li> <li>• Kothari J., Barone E. (2006). <i>Financial Accounting, an international approach</i>. Prentice Hall. Pearson Education Limited 2009. ISBN: 978-0-27369-319-2.</li> <li>• Basioudis G. I. <i>Financial Accounting (2010). A practical information</i>. Pearson Education Limited. ISBN: 978-0-273-71429-3.</li> <li>• Walton P., Aerts W. (2006). <i>Global Financial Accounting and Reporting. Principles and Analysis</i>. Thomson Learning. 978-1-84440-265-4.</li> </ul>
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- Kantzos K (2003). Dictionary of Accounting. Stamoulis publications. ISBN: 960-351-349-0.

**(Journals)**

- Journal of Accounting, Auditing and Finance
- Auditing: a Journal of Practice & Theory
- Accounting, Auditing & Accountability Journal
- Journal of International Accounting, Auditing, & Taxation
- The Accounting Review
- Review of accounting studies

**COURSE OUTLINE**

**(1) GENERAL**

<b>SCHOOL</b>	BUSINESS ADMINISTRATION & ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDIES</b>	POSTGRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	B
<b>COURSE TITLE</b>	MANAGEMENT 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 +Tutorials & 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>	General Background		
<b>PREREQUISITE COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION AND EXAMINATIONS:</b>	GREEK		

<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	NO
<b>COURSE WEBSITE (URL)</b>	<a href="https://eclass.emt.ihu.gr/courses/MSC-LOG107/">https://eclass.emt.ihu.gr/courses/MSC-LOG107/</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 aim of this course is to explain how management accounting information and cost management can facilitate managerial decision making and control of organizations' operations. The focus will be on both planning and decision making as well as on control by using numerical information. The planning/decision-making part is related to the technical procedures which facilitate organizations to ensure that their goals are met. Control is related to the use of numerical information in a way which provides managers with the knowledge of what is going right or wrong, so that they undertake the necessary measures to improve organization's performance.

After studying this course, the students should be able to:

- Understand the basic principles, factors and tools offered by management accounting.
- Calculate period industrial costs, cost of goods produced and cost of sales and value inventories (raw materials, semi-finished goods and finished goods).
- Understand the flow of costs in a job-costing system.
- Relate the patterns of product flows to the cost flow methods in a process costing environment, and explain the role of the Work in Process Inventory accounts.
- allocate the costs using the direct or indirect method of allocation.
- Evaluate the costs and benefits of implementing activity-based costing systems.
- Describe the various stages in the budget process and prepare functional and master budgets.
- Define standard costs, and explain how variances are used to evaluate a business's performance.

- Evaluate the costs and benefits of implementing activity-based costing systems.
- Identify and explain the assumption on which Cost-Volume-Profit analysis is based.

### **General Competences**

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

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

- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Adapting to new situations
- Decision-making
- Working independently
- Working in an international environment
- Production of free, creative and inductive thinking

### **(3) SYLLABUS**

- Management accounting and cost concepts
- Job-order cost accounting
- Process cost accounting
- Service Department allocations
- Activity Based Costing
- The Budgeting processes
- Flexible budgets and performance analysis
- Standard costing and variance analysis
- Variable Costing and Absorption Costing: a comparison of their impact on profit determination and inventory valuation
- Cost -Volume- Profit Analysis, Break Event point analysis
- Short-run decision analysis

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

<p><b>DELIVERY</b> Face-to-face, Distance learning, etc.</p>	<p>In the classroom, face to face. The students are delivered their course books and they are required to actively participate.</p>																							
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> Use of ICT in teaching, laboratory education, communication with students</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> The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</p> <p>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</p>	<table border="1"> <thead> <tr> <th data-bbox="705 577 1027 607"><b>Activity</b></th> <th data-bbox="1027 577 1358 607"><b>Semester workload</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="705 607 1027 645">Lectures</td> <td data-bbox="1027 607 1358 645">26</td> </tr> <tr> <td data-bbox="705 645 1027 683">practice works</td> <td data-bbox="1027 645 1358 683">26</td> </tr> <tr> <td data-bbox="705 683 1027 721"></td> <td data-bbox="1027 683 1358 721"></td> </tr> <tr> <td data-bbox="705 721 1027 759"></td> <td data-bbox="1027 721 1358 759"></td> </tr> <tr> <td data-bbox="705 759 1027 797">Independent Study</td> <td data-bbox="1027 759 1358 797">73</td> </tr> <tr> <td data-bbox="705 797 1027 835"></td> <td data-bbox="1027 797 1358 835"></td> </tr> <tr> <td data-bbox="705 835 1027 873"></td> <td data-bbox="1027 835 1358 873"></td> </tr> <tr> <td data-bbox="705 873 1027 911"></td> <td data-bbox="1027 873 1358 911"></td> </tr> <tr> <td data-bbox="705 911 1027 949"></td> <td data-bbox="1027 911 1358 949"></td> </tr> <tr> <td data-bbox="705 949 1027 987">Course total</td> <td data-bbox="1027 949 1358 987">125</td> </tr> </tbody> </table>		<b>Activity</b>	<b>Semester workload</b>	Lectures	26	practice works	26					Independent Study	73									Course total	125
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Lectures	26																							
practice works	26																							
Independent Study	73																							
Course total	125																							
<p><b>STUDENT PERFORMANCE EVALUATION</b> 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,</p>	<p>Final written examination (100%) in Greek including:</p> <ul style="list-style-type: none"> <li>• short-answer questions,</li> <li>• open-ended questions,</li> <li>• problem solving,</li> </ul>																							

<i>and if and where they are accessible to students.</i>	
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## **(5) ATTACHED BIBLIOGRAPHY**

1. Needles B., Powers M., και Crosson S. (2017). Management Accounting, Broken Hill Publishers Ltd (1st Ed).
2. Bhimani, A. and Bromwic, M. (2016). Management Accounting, Kontou Aggeliki Publications.
3. Venieris G. and Koen S. (2007). Management Accounting, Ioannidou & Co Publications.
4. Filios V. (2016) 'Costing, Manufacturing Accounting and Managerial Cost Accounting', OPA Publishing, Athens ISBN 978-618-81499-6-0
5. Negakis, C., Kousenidis D. (2020) 'Cost accounting and Management accounting theory-practice' Aiforos Logistiki Monoprosopi.
6. Datar, Srikant, M., Raja, Madhav, V. (2019), 'Horngren's Cost Accounting, *A Managerial Emphasis*' 1<sup>st</sup> edition, Broken Hill Publishers LTD, Cyprus.

### Academic journals:

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

## **COURSE OUTLINE**

- **GENERAL**

<b>SCHOOL</b>	<b>BUSINESS AND ECONOMICS</b>
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<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POSTGRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	2nd
<b>COURSE TITLE</b>	International Public Sector Accounting and Audit 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 TUTORIALS		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>	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 (URL)</b>	<b>WEBSITE</b>	<a href="https://eclass.emt.ihu.gr">https://eclass.emt.ihu.gr</a>
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• **LEARNING OUTCOMES**

<b>Learning outcomes</b>	
<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><i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li><i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li><i>Guidelines for writing Learning Outcomes</i></li> </ul>	
<p>This course provides students an overview of the work of the Board (IPSASB), including its organisation, the characteristics of public sector entities, the relationship between IPSAS® and the corresponding International Accounting Standards (IAS) / International Financial Reporting Standards (IFRS®), the purpose of financial statements and any on-going projects.</p>	
<b>General Competences</b>	
<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 international environment</i></p> <p><i>Working in an interdisciplinary environment</i></p> <p><i>Production of new research ideas</i></p>	<p><i>Project planning and management</i></p> <p><i>Respect for difference and multiculturalism</i></p> <p><i>Respect for the natural environment</i></p> <p><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></p> <p><i>Criticism and self-criticism</i></p> <p><i>Production of free, creative and inductive thinking</i></p> <p><i>.....</i></p> <p><i>Others...</i></p>

.....
<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>

• **SYLLABUS**

<p>Develops an overview of:</p> <ul style="list-style-type: none"> <li>• Financial statements (IPSAS 1)</li> <li>• Cash flow statements (IPSAS 2)</li> <li>• Accounting policies, changes in accounting estimates, and errors (IPSAS 3)</li> <li>• Segment reporting (IPSAS 18)</li> <li>• Disclosure standards and other topics, presentation of budget information (IPSAS 24)</li> <li>• Property plant and equipment (IPSAS 17)</li> <li>• Intangible assets (IPSAS 31)</li> <li>• Investment property (IPSAS 16)</li> <li>• adoption of accrual-based IPSAS</li> </ul>
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• **TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<i>Face-to-face</i>
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education,</i>	<b>Presentation slides and notes</b> <b>E-class</b>



<p><i>communication with students</i></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.</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 data-bbox="687 286 1023 394"><b>Activity</b></th> <th data-bbox="1023 286 1340 394"><b>Semester workload</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="687 394 1023 456">Lectures</td> <td data-bbox="1023 394 1340 456">26</td> </tr> <tr> <td data-bbox="687 456 1023 519">Tutorials</td> <td data-bbox="1023 456 1340 519">26</td> </tr> <tr> <td data-bbox="687 519 1023 629">Workshops</td> <td data-bbox="1023 519 1340 629">26</td> </tr> <tr> <td data-bbox="687 629 1023 692"></td> <td data-bbox="1023 629 1340 692"></td> </tr> <tr> <td data-bbox="687 692 1023 754"></td> <td data-bbox="1023 692 1340 754"></td> </tr> <tr> <td data-bbox="687 754 1023 817"></td> <td data-bbox="1023 754 1340 817"></td> </tr> <tr> <td data-bbox="687 817 1023 880">Individual study</td> <td data-bbox="1023 817 1340 880">43</td> </tr> <tr> <td data-bbox="687 880 1023 936">Course total</td> <td data-bbox="1023 880 1340 936"><b>121</b></td> </tr> </tbody> </table>	<b>Activity</b>	<b>Semester workload</b>	Lectures	26	Tutorials	26	Workshops	26							Individual study	43	Course total	<b>121</b>	
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<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Final written Exam. (70%L+30%workshop): -problem solving, -writtenwork</p>																			

• **ATTACHED BIBLIOGRAPHY**

<p><b>- Suggested bibliography:</b></p> <ul style="list-style-type: none"> <li>• Koen, S. and Karatzimas, S. (2020), Accounting Public Sector, Trend and Practice, Edition of Athens University of Economics and Business.</li> <li>•</li> </ul>
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## COURSE OUTLINE

- GENERAL

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POST GRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	2nd
<b>COURSE TITLE</b>	Company Valuation		
<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 TUTORIALS		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>	Specialised		

<b>PREREQUISITE COURSES:</b>	-
<b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>	GREEK
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	NO
<b>COURSE WEBSITE (URL)</b>	<a href="https://eclass.emt.ihu.gr/courses/AD201/">https://eclass.emt.ihu.gr/courses/AD201/</a>

- **LEARNING OUTCOMES**

<b>Learning outcomes</b>
<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>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p>Analysis and valuation of companies is amongst the most difficult quests in the finance and accounting profession. In this context the course deals with analyzing financial data and analyzing the main problems discussed in the followed methodology for assessing the business valuation while offering practical solutions towards implementing the correct method. Moreover, given the necessary theoretical support for the process - a methodology for analysis and valuation of companies is introduced. The aim of the course is beyond the academic coverage of the subject, methodological coverage of domain knowledge and especially practical dimension of this, the development of the critical view of the student to select the appropriate methodology, and develop the usability of the information produced for decision making.</p>
<b>General Competences</b>

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

- **SYLLABUS**

The course content is divided into four parts. The first and second part deal with the importance of the valuation of companies and the analysis of statements. The third part introduces the basic methodologies for the evaluation of companies. These are amongst others the Discounted Cash Flow Methods, the multiples methods, the method of the net assets, the method of capitalization net profit etc. In the last part there is a reference to the results of the methodologies of valuation of companies and there is a critical evaluation of their limitations that should be taken into account.

- **TEACHING and LEARNING METHODS - EVALUATION**

<p><b>DELIVERY</b></p> <p><i>Face-to-face, Distance learning, etc.</i></p>	<p><i>Face-to-face</i></p>
<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education,</i></p>	<p><b>Presentation slides and notes</b></p> <p><b>E class</b></p>

<p><i>communication with students</i></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.</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 data-bbox="687 286 1018 394"><b>Activity</b></th> <th data-bbox="1018 286 1353 394"><b>Semester workload</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="687 394 1018 456">Lectures</td> <td data-bbox="1018 394 1353 456">39</td> </tr> <tr> <td data-bbox="687 456 1018 519"></td> <td data-bbox="1018 456 1353 519"></td> </tr> <tr> <td data-bbox="687 519 1018 582"></td> <td data-bbox="1018 519 1353 582"></td> </tr> <tr> <td data-bbox="687 582 1018 645"></td> <td data-bbox="1018 582 1353 645"></td> </tr> <tr> <td data-bbox="687 645 1018 707"></td> <td data-bbox="1018 645 1353 707"></td> </tr> <tr> <td data-bbox="687 707 1018 770"></td> <td data-bbox="1018 707 1353 770"></td> </tr> <tr> <td data-bbox="687 770 1018 833"></td> <td data-bbox="1018 770 1353 833"></td> </tr> <tr> <td data-bbox="687 833 1018 896">Individual study</td> <td data-bbox="1018 833 1353 896">82</td> </tr> <tr> <td data-bbox="687 896 1018 999">Course total</td> <td data-bbox="1018 896 1353 999"><b>121</b></td> </tr> </tbody> </table>	<b>Activity</b>	<b>Semester workload</b>	Lectures	39													Individual study	82	Course total	<b>121</b>	
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Course total	<b>121</b>																					
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written exam: 70% and written assignment: 30%</p>																					

• **ATTACHED BIBLIOGRAPHY**

<p>- <i>Suggested bibliography:</i></p> <ol style="list-style-type: none"> <li data-bbox="316 1921 596 1957">1. Instructor notes.</li> <li data-bbox="316 1957 1353 2033">2. Damodaran, A., (2012), Investment Valuation: Tools and Techniques for Determining the Value of Any Asset, Wiley finance, 3rd edition.</li> </ol>
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3. Gkikas, D., Papadaki, A. And Siougle, G. (2010), Analysis and Valuation of Corporations, Benou Georgia. (In Greek)
4. Gklezakos, M. (2008), Evaluation of businesses, Own publications. (In Greek)
5. Koller T., Goedhart, M. and Murrin J., (2010), Valuation: Measuring and Managing the Value of Companies, University Edition, 5th edition, John Wiley and Sons, New York. (McKinsey & Company Inc.).
6. Vasileiou, D. and Iriotis, N. (2008), Financial Management, Rosili. (In Greek)

**COURSE OUTLINE**

- GENERAL**

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POST GRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	<b>2nd</b>
<b>COURSE TITLE</b>	Corporate Governance – Internal Audit		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</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>			
LECTURES AND TUTORIALS	3		6
<i>Add rows if necessary. The organisation of teaching and the</i>			

<i>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>	Specialised	
<b>PREREQUISITE COURSES:</b>	-	
<b>LANGUAGE OF INSTRUCTION AND EXAMINATIONS:</b>	GREEK	
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	NO	
<b>COURSE WEBSITE (URL)</b>	<a href="https://eclass.emt.ihu.gr/courses/AD200/">https://eclass.emt.ihu.gr/courses/AD200/</a>	

• **LEARNING OUTCOMES**

<b>Learning outcomes</b>
<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>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p>The aim of the course is to introduce students to the essence of corporate governance and internal audit in the contemporary business environment. Besides being taught the relevant legislation, practical corporate governance issues in listed and non-listed companies are analysed, while</p>

also introducing the function of the Board of Directors Committees and Corporate Social Responsibility. By introducing also issues relating to the internal audit procedures, the student will acquire an overall knowledge of the need for transparency and control in the firm, while also attaining knowledge and abilities so as to be able to fulfill the needs of a similar post in the future.

**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?*

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

*Team work*

*Decision-making*

• **SYLLABUS**

- Corporate Governance
1. Framework for corporate governance
  2. Management and audit framework
  3. Basic corporate governance theory
  4. Good practices
  5. The Greek legislation on corporate governance
  6. Corporate social responsibility
  7. Mergers and Acquisitions and CG
- Internal Audit
8. Framework of internal audit
  9. Financial statement quality and audit
  10. Data collection for internal audit



11. Internal audit risks 12. Fraud examination Introduction to internal audit, risk management and compliance
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• **TEACHING and LEARNING METHODS - EVALUATION**

<b>DELIVERY</b> <i>Face-to-face, Distance learning, etc.</i>	<i>Face-to-face</i>	
<b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b> <i>Use of ICT in teaching, laboratory education, communication with students</i>	<b>Presentation slides and notes</b> <b>E class</b>	
<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.</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	39
	Individual study	82
	Course total	<b>121</b>
<b>STUDENT PERFORMANCE EVALUATION</b> <i>Description of the evaluation procedure</i>  <i>Language of evaluation, methods of evaluation, short-answer questions,</i>	Written exam: 70% and written assignment: 30%	

<p><i>open-ended questions, problem solving.</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	
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• **ATTACHED BIBLIOGRAPHY**

<p>- <i>Suggested bibliography:</i></p> <ol style="list-style-type: none"> <li>1. Instructor notes.</li> <li>2. Alifantis, G. (2010), Auditing, Pamisos. (In Greek)</li> <li>3. Goergen M. (2015). Corporate Governance: An international perspective, Kontou Aggeliki. (In Greek)</li> <li>4. Karamanis, K. (2008), Contemporary Auditing. Sihroni Endotiki. (In Greek)</li> <li>5. Lazaridis, T, and Drympetas, E. (2010). Corporate Governance, Sofia. (In Greek)</li> <li>6. Negkakis, C. Tachinakis, P. (2017). Internal Audit: Theory and Practice, Aeiforos Accounting. (In Greek)</li> </ol>
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**COURSE OUTLINE**

• **GENERAL**

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POST GRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	2nd

<b>COURSE TITLE</b>	Mergers and Acquisitions	
<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 TUTORIALS	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>	Specialised	
<b>PREREQUISITE COURSES:</b>	-	
<b>LANGUAGE OF INSTRUCTION and</b>	GREEK	

<b>EXAMINATIONS:</b>	
<b>IS THE COURSE OFFERED TO ERASMUS STUDENTS</b>	NO
<b>COURSE WEBSITE (URL)</b>	

- **LEARNING OUTCOMES**

<b>Learning outcomes</b>
<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>• <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i></li> <li>• <i>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i></li> <li>• <i>Guidelines for writing Learning Outcomes</i></li> </ul>
<p>It examines the activity of Mergers &amp; Acquisitions (M&amp;A) with an emphasis on the importance of the organisations involved. The purpose is to understand the basic concepts of M&amp;A, the findings of various empirical studies on the economic consequences of M&amp;A and the basic procedures followed in this activity of firms. The analysis and in particular the valuation of companies is one of the most difficult processes and tasks in finance, accounting and management science. This course discusses the analysis of financial data and delves into the main problems mentioned in the followed business valuation methodology and gives the indicative - practical solutions. At the same time, the required theoretical support for the process - methodology of analysis and valuation of companies is given. The objective of the course is, in addition to the academic coverage of the subject matter, the methodological coverage of the field of knowledge and especially the practical dimension of it, the development of the student's judgment for the</p>

selection of the appropriate methodology, as well as the development of the ability to use the information generated for decision making.

**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?*

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

*Team work*

*Decision-making*

• **SYLLABUS**

- Section 1 Introduction
- Section 2 The Motivation of M&A
- Section 3 The Efficiency of M&A
- Section 4 Acquisition Strategies and Forms of Defence
- Section 5 Valuation of Takeover Target Companies
- Section 6 Methods of Payment of the Acquisition Price
- Section 7 Accounting Treatment of M&A under International Accounting Standards (IAS)
- Section 8 The Greek Legal Framework

• **TEACHING and LEARNING METHODS - EVALUATION**

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

<p><b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b></p> <p><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<p>Presentation slides and notes</p> <p>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.</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 data-bbox="687 517 1018 622"><b>Activity</b></th> <th data-bbox="1018 517 1351 622"><b>Semester workload</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="687 622 1018 685">Lectures</td> <td data-bbox="1018 622 1351 685">39</td> </tr> <tr> <td data-bbox="687 685 1018 748"></td> <td data-bbox="1018 685 1351 748"></td> </tr> <tr> <td data-bbox="687 748 1018 810"></td> <td data-bbox="1018 748 1351 810"></td> </tr> <tr> <td data-bbox="687 810 1018 873"></td> <td data-bbox="1018 810 1351 873"></td> </tr> <tr> <td data-bbox="687 873 1018 936"></td> <td data-bbox="1018 873 1351 936"></td> </tr> <tr> <td data-bbox="687 936 1018 999"></td> <td data-bbox="1018 936 1351 999"></td> </tr> <tr> <td data-bbox="687 999 1018 1061"></td> <td data-bbox="1018 999 1351 1061"></td> </tr> <tr> <td data-bbox="687 1061 1018 1124">Individual study</td> <td data-bbox="1018 1061 1351 1124">82</td> </tr> <tr> <td data-bbox="687 1124 1018 1227">Course total</td> <td data-bbox="1018 1124 1351 1227"><b>121</b></td> </tr> </tbody> </table>		<b>Activity</b>	<b>Semester workload</b>	Lectures	39													Individual study	82	Course total	<b>121</b>
<b>Activity</b>	<b>Semester workload</b>																					
Lectures	39																					
Individual study	82																					
Course total	<b>121</b>																					
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>Written exam: 70% and written assignment: 30%</p>																					

• **ATTACHED BIBLIOGRAPHY**

- *Suggested bibliography:*

- Kyriazis, D. (2007). Mergers and Acquisitions. Sbilias Publications.
- Sudarsanam, S., (2010), Creating Value from Mergers and Acquisitions – The Challenges, 2nd edition, Financial Times / Prentice Hall.
- Gaughan, P.A., (2007), Mergers, Acquisitions, and Corporate Restructurings, 4th edition, John Wiley, ISBN 978 0 471 70564 2.
- Damodaran, A., (2012), Investment Valuation: Tools and Techniques for Determining the Value of Any Asset, Wiley finance, 3rd edition (ISBN: 978-1-1180-1152-2).

**COURSE OUTLINE**

• **GENERAL**

<b>SCHOOL</b>	BUSINESS AND ECONOMICS		
<b>ACADEMIC UNIT</b>	ACCOUNTING AND AUDIT		
<b>LEVEL OF STUDIES</b>	POSTGRADUATE		
<b>COURSE CODE</b>		<b>SEMESTER</b>	2nd
<b>COURSE TITLE</b>	<b>Sustainable Accounting (Non-financial information) and business ethics</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS</b>
LECTURES AND TUTORIALS		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>	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://eclass.emt.ihu.gr">https://eclass.emt.ihu.gr</a>	

- **LEARNING OUTCOMES**

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



*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 course introduces students to the relevance and importance of social responsibility in business. Important learning objectives are to increase students' awareness and understanding of sustainability issues in business, and to provide students with useful conceptual tools to guide analysis and decisions. The ultimate intent of the course is to leave students better equipped to identify, think critically about, and resolve ethical issues that are encountered in one's working life at the individual, organizational, and societal levels. The course describes the non-financial information that the companies disclose in their reports including environmental performance. The course explains CSR reporting and methods of reporting CSR.

**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?*

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

• **SYLLABUS**

- Relate and describe the multidisciplinary, strategic, and evolving nature of Corporate Social Responsibility (CSR)
- Non-financial information that the companies disclose in their reports including environmental performance.
- Describe and explain the wider social and environmental consequences of business decisions
- Explain the impact and implications of CSR on corporate culture
- Evaluate (from an integrated CSR viewpoint) stakeholder perspectives
- Environmental sustainability, marketing and/or reporting issues
- Identify and analyze unstructured ethical and/or CSR issues, recognize opportunities, and formulate and evaluate options
- Formulate and defend ethical decisions and/or CSR recommendations;
- Global Reporting Initiative Standards
- Reading a CSR report.

• **TEACHING and LEARNING METHODS - EVALUATION**

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

<p>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials.</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>	Tutorials	26
	Workshops	26
	Individual study	43
	Course total	<b>121</b>
<p><b>STUDENT PERFORMANCE EVALUATION</b></p> <p>Description of the evaluation procedure</p> <p>Language of evaluation, methods of evaluation, short-answer questions, open-ended questions, problem solving.</p> <p>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</p>	<p>Final written Exam. (70%L+30%workshop): -problem solving, -writtenwork</p>	

• **ATTACHED BIBLIOGRAPHY**

<p><b>- Suggested bibliography:</b></p> <ul style="list-style-type: none"> <li>• Patatkoukas, P. K., Batsinilas, E., (2015), Modern issues of Management and Audit <i>Σύγχρονες</i>, Editions Stamoulis, Athens</li> <li>• Haski-Leventhal D. (2018), Strategic Corporate Social Responsibility, Manasakis, Theriou G., Edition Tziola, Athens.</li> <li>• Hartman, L.P., DesJardins, J., MacDonald, C. (2018), <i>Business Ethics: Decision-Making for Personal Integrity and Social Responsibility</i>, 4<sup>th</sup> ed., The MacGraw Hill, New York.</li> </ul> <p><b>Links</b></p> <p><a href="https://www.globalreporting.org/Pages/default.aspx">https://www.globalreporting.org/Pages/default.aspx</a></p> <p><a href="http://www.cri.org.gr/">http://www.cri.org.gr/</a></p> <p><a href="https://www.csrhellas.net/">https://www.csrhellas.net/</a></p>
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**Journals**

- Sustainability Accounting Management and Policy Journal
- Business Ethics Quarterly
- Journal of Business Ethics

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