

SEMESTER 5

Course title: Financial Accounting

Course code: 700023

Semester: 5th

Instructor(s): J. Filos, An. Tsamis

COURSE DESCRIPTION

The module discusses specific accounting issues on methods and valuations:

1. Inventories: methods of valuation, cost of sales, gross profit determination.
2. Fixed assets: valuation, methods of depreciation.
3. Current and Liquid assets.
4. Long- and Short-term Liabilities.
5. Bills and Foreign Exchange.
6. End of accounting period procedures

READINGS

- Tsamis, An. "Introduction to Financial Accounting", Pandemos

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination.

Administrative Law (General Principles)

Course code: 700058

Semester: 5th

Instructor: Ch. Moukiou

COURSE DESCRIPTION

This module is designed to provide students with an understanding of key general principles ruling Public Administration according to domestic and European Law. The module will explore the catalytic role of the case-law (both national and European) in shaping and evolving general principles of Administrative Law. This will enable the development of the knowledge and skills expected of a public officer or of a private sector's executive, particularly in relation to the impact of European Law upon domestic and European administration.

The module is structured around the following topics:

- The genesis and the shaping of general principle of administrative law through the case-law of the Greek Supreme Administrative Court and the Court of Justice of the European Union
- The relation between the general principles of European Union Law with the European Charter of Individual Liberties and the European Convention of Human Rights
- The interaction of general principle of domestic law and those of European law
- The analysis of shaping a European Administrative Law through the osmosis of domestic and European general principles of law.

READINGS

- A. Markantonatos-Skaltsas, General Principles in the Jurisprudence of the greek Supreme Court and of the ECJ, Sakkoulas ed. Αθήνα – Θεσσαλονίκη, 2007.

- D, Korsos, Administrative Law, 5th ed., 2015, publ. Avt.N.Sakkoulas/
- Course material (Notes/Presentations /Tutorials etc.)

ASSESSMENT

The students are assessed - normally - via a final 2-hour closed-book examination.

Course title: Fiscal Law – Public Accounting

Course code: 700059

Semester: 5th

Instructor(s): E. Balta, V. Kougeas

COURSE DESCRIPTION

This module attempts to analyze the basic concepts and elements of the applied fiscal system in Greece and in particular the rules of public accounting (Constitution, Public Accounting Code, relevant European legislation). The phases of the state budget [preparation, approval, execution, audit], as well as the institutions [Parliament, Ministry of Finance/Administration, Court of Audit, European Union] and bodies involved are examined. Also, an approach to the concept of the legitimation of the state fiscal activity is attempted.

The module is structured around the following topics:

1. Legal concept of the state budget
2. Basic rules/principles of the state budget (unity, universality, annual duration, specification of appropriations, specialization)
3. Medium Term Budgetary Framework
4. Principle of Sound Fiscal Management
5. State Budget structure
6. Budgeting systems (Fund Budgeting - programme budgeting)
7. State Budget passage
8. Competent bodies for budget execution (public payment mandate issuers, public accountants, the incompatibility principle)
9. Stages of expenditure execution process (commitment, clearance, payment order, disbursement of payment titles)
10. Court of Audit (Legal nature, competence)
11. Preliminary audit of public expenditure by the Court of Audit (historical development, audit bodies, scope, content and legal significance)
12. Ex post audit of public accounts (Administrative, Judicial, Parliamentary).

READINGS

- N. Barbas, Elements of Fiscal Law, 8th edition, Sakkoulas publications, 2020
- V. Kougeas, The principles of the European Community Budget and their implementation, Nomiki Bibliothiki, 2008

ASSESSMENT

Oral examination

Course title: Real Property Law

Course code: 700064

Semester: 5th

Instructor: El. Voglis

COURSE DESCRIPTION

This module introduces students to the key doctrines of real property law in Greece. Property law is about rights to things. Students will understand the legal concept of property rights, how they differ from obligation, and why that distinction matters. They will be introduced to a variety of different property rights recognised in Greek law. The module is structured around the following topics:

- General Principles
- Relations between real rights and obligations
- Possession, ownership, limited real rights, real security, publicity of real rights
- General provisions on rights in land
- Claims arising from ownership
- Co-ownership
- Mortgage
- Pledge of movable things and Pledge of rights

READINGS

- Apostolos Georgiades, Real Property Law, 2012

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination.

Course title: Microeconomic Theory II

Course code: 700097

Semester: 5th

Instructor(s): N. Karavitis

COURSE DESCRIPTION

Follow-up to Micro I, offers an understanding of the various market structures and an introduction to the labour market at the elementary to intermediate level. The student is introduced to the key concepts of market types and the analysis of firm behaviour through the games theory approach. The course is concluded with the basic economic analysis of the labour market. With the use of simple maths, diagrammatic analysis, numerical examples and real-life cases, the course addresses topics such as

- Analysis and comparison of perfect competition and monopoly.
- Market structure, market characteristics and measurement of market concentration.
- Monopolistic competition.
- Introduction to Games Theory.
- Types of oligopoly (Cournot-Bertrand-Stackelberg).
- Market strategies and practices.
- Demand for Labour (Firm/industry, Short/long-run and by type of product and labour market).
- Supply of labour.

- The Income and Substitution effects of labour supply.
- Labour market equilibrium.
- Reservation wages, monopsony and minimum wages, efficiency wages, the role of the syndicates, wage discriminations.

READINGS

- Basic textbook
Begg, D., Vernasca, G., Fischer, S. & Dornbusch, R. Εισαγωγή στην Οικονομική-Τόμος Α', 3^η έκδοση. Κριτική. Αθήνα 2015.
- Course material (Slides, presentations, exercises etc.)

ASSESSMENT

The students are required to sit a final 2-hour closed-book examination.

Course title: International Economics I

Course code: 700098

Semester: 5th

Instructor(s): Th. Mariolis

COURSE DESCRIPTION

This course assumes a good intermediate knowledge of microeconomics. It focuses on the so-called pure theory of international trade, and includes the following topics: (i) Ricardian Trade Model: Comparative versus Absolute Advantage, and the Gains from Free Trade; (ii) Specific Factors Model; (iii) Heckscher–Ohlin–Samuelson Model; (iv) Heterogeneous Capital Goods and International Trade; (v) Inter-industry versus Intra-industry Trade; and (vi) Trade Policy.

READINGS

- Krugman, P., Obstfeld, M., & Melitz, J., International Economics, Athens, Kritiki, 2016 (in Greek)
- Mariolis, T., Essays on the Logical History of Political Economy, Athens, Matura, 2010 (in Greek)
- Salvatore, D., International Economics, Athens: Tziola Publications, 2017 (in Greek)
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination.

Course title: Natural Resource Management

Course code: 700117

Semester: 5th

Instructor: V. Kefis

COURSE DESCRIPTION

Nature and energy are vital elements of our lives. This course with its fundamental-interdisciplinary character prepares and sensitizes students-future decision makers-on issues related to the ecological problem, the protection of the environment and the management of natural and energy resources, the results of this rational management in the world and domestic economic and social development and the need to exercise a rational-modern way of

management in the newly established economic units whose main activity is identified with the energy and utilization of natural resources (without of course omitting an extensive reference to and environmental protection). At the same time, through lectures and reflections, the relationship between three scientific fields, economics, administrative science and environmental science, is confirmed.

- Economy and nature
- Economic development and protection of the environment
- The social responsibility of companies for environmental protection issues
- ISO 14000 (EMAS)
- Factors that contribute to the creation of ecological problems
- Main reasons for adverse effects on the environment of industrialization and technological development.
- Global problems (economic and social consequences) from climate change and air pollution.
- Environmental costs
- International treaties concerning the environment
- The importance of water resources
- Energy and environment
- The energy sector of Greece
- Alternative energy sources
- Sustainability, sustainable development and environment
- Environmental impact studies
- International and European environmental protection policy
- Regional development and environment

READINGS

- Miller G. T.–Spoolman S. E., (2018), Περιβαλλοντική Επιστήμη, επιστημ. επιμέλεια Π. Δημητρακόπουλος, Κ. Γαβριλάκης, 15^η έκδοση, εκδ. Τζιόλα, Αθήνα.
- Ανδρεοπούλου Ζ.-Αραμπατζής Γ.-Πολύζος Σ., κ.ά., (2008), Φυσικοί πόροι, περιβάλλον και ανάπτυξη, εκδ. Τζιόλα, Αθήνα.
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via a final 2-hour open-book examination.

Course title: Introduction to Commercial Law

Course code: 700124

Semester: 5th

Instructor(s): A. Bolos / Ch. Christopoulou

COURSE DESCRIPTION

This module deals with the specific set of laws that apply to commercial activities and transactions and examines basic issues of commercial acts and traders as well as the consequences of commerciality, including the General Commercial Registry (GEMI) and basic issues of law of negotiable instruments, consumer protection law and industrial property. The module includes topics such as:

- Definition, characteristics and sources of Commercial Law

- Commercial acts, distinction between commercial and civil acts
- Merchants and Non-Merchants
- General Commercial Registry
- Trade name and seat
- Commercial books, proof in commercial matters
- Commercial agents, distributors, franchising
- Consumers, General Terms and Conditions
- Trademarks
- Characteristics, function, negotiation and endorsement of the most common negotiable instruments
- Bills of exchange, Checks

READINGS

- Chatzigagios Th., Introduction to Commercial Law, Anikoula, 2th Edition, 2016 (in Greek)
- Psychomanis S., Commercial Law, Sakkoulas S.A., 3th Edition, 2018 (in Greek)
- Course material (Powerpoint presentation / Bibliography)

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination.

Course title: Statistics II

Course code: 700125

Semester: 5th

Instructor(s): G. Petrakos

COURSE DESCRIPTION

The course is designed to provide students with an understanding of key elements of Inferential Statistics. The module is focused on making inference regarding population characteristics summarized in population parameters from sample data using estimation and hypothesis testing procedures and methods.. This will enable the development of the basic knowledge and skills regarding the core mechanism and applications of Statistics in transferring data to knowledge.

The module is structured around the following topics:

- Descriptive measures and graphs
- Sampling methods
- Distribution of Sampling Variables and the Central Limit Theorem
- Point Estimation
- Interval Estimation and sample size determination
- Hypothesis testing, one sample
- Hypothesis testing, two sample
- Test for independence

READINGS

- Zacharopoulou, Ch. (2018). Statistics, vol. A, Sophia Publ. (in Greek)
- Fouskakis, D. (2015) Data Analysis using R, Tsotras Publ. (in Greek)
- Statistics Canada and George Petrakos, Survey Methods and Practices, Characteristic Applications. Sophia Publ., Thessaloniki, 2020 (in Greek)
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via a final written 2-hour examination

Course title: Greek Accounting Standards

Course code: 700149

Semester: 5th

Instructor(s): Adjunct Lecturer

COURSE DESCRIPTION

This course is designed to provide students with an understanding of key areas of accounting applied methods. In each topic, we focus on the theoretical framework of financial accounting and we implement the theory in practice through applications. All topics are delivered in accordance with the Greek General Accountancy Plan and the Greek Accounting Standards. In the last section, we combine and summarize the knowledge obtained through case studies of existing entities.

The module is structured around the following topics:

- Introduction to Greek Accounting Standards and Analysis of Accounting Principles
- Tangible and Intangible Assets
- Financial Assets
- Inventory
- Leases
- Financial Liabilities
- Provisions and Contingent Liabilities
- Government Grants
- Deferred Tax
- Equity elements
- Revenue
- Expenses
- Consolidation
- Financial Statements under Greek Accounting Standards

READINGS

- Koromilas, G. & Tsiaousidou, M., Greek Accounting Standards, Tax Advisors, 2020
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via final written examination.

Course title: Social administration and policy

Course code: 700178

Semester: 5th

Instructor(s): X. Contiades

COURSE DESCRIPTION

This module is designed to provide students with an understanding of key concepts, principles and models in the field of welfare state, social state, social policy, social administration, social security, social insurance, public health and social protection. It examines the historical roots and development of the welfare state and social state, internationally as well as domestically (Greece), the basic theoretical models of the social state developed throughout the world, the constitutional framework of social rights in Greece, as well as the current institutions, organizational structure, responsibilities and provisions of the current Greek social administration. Furthermore, it discusses the legal and organizational framework of social rights and social policy on the European and international level (EU, Council of Europe, UN, ILO etc.). Main goal of this module is to familiarize the public administration student – future public administration scientist with the responsibilities, obligations, problems and challenges the state faces regarding the planning and implementation of social policies.

The module is structured around the following topics:

- Introductory concepts of social administration and policy.
- The international and domestic (greek) historical background of the birth and development of the welfare state.
- The main theoretical models of the welfare and social state.
- The main theoretical models of social insurance, health policies and welfare.
- The constitutional framework of social rights in Greece.
- Current social administration in Greece: Social insurance, health, welfare: Institutions, organizational structure, funding sources, provisions, benefits.
- European and international institutional and regulatory framework regarding social rights and social policy (EU, Council of Europe, UN, ILO etc.).

READINGS

- X. Contiades: Introduction to social administration and social security institutions, Papazisis publications, 2008.
- X. Contiades/Th. Tsekos: Social administration restructuring on a local level, Papazisis publications, 2008.
- X. Contiades: Constitutional guarantees and institutional organization of the social security system, Sakkoulas publications, 2004.
- P. Paparrigopoulou – Pechlivanidi: Social insurance law, Nomiki Vivliothiki publications, 3rd ed., 2019.

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination.

Course title: Fundamental Rights (Part II)

Course code: 700179

Semester: 5th

Instructors: Pol. Papadaki - Fer. Panagopoulou

COURSE DESCRIPTION

This course completes the teaching of the basic fundamental rights. In particular, upon successful completion of the course, students will know:

- The meaning and the constitutional protection and guarantee of the general principle of equality (Art. 4§§1,2,4,5,6,7)
- The meaning and the constitutional protection of the right to citizenship (Art.4 §3)
- The international and European protection of the right to citizenship
- The meaning and the constitutional protection of the right to life, honour and liberty (Art. 5§2)
- The meaning and provision of the extradition of aliens
- The meaning and the constitutional protection of the right to personal liberty (Art.5 §3, 4)
- The meaning and the constitutional provision of the free speech (Art. 14)
- The meaning and the constitutional protection of the right to privacy (Art. 9 and 9A)
- The meaning and the constitutional protection of the right to health and the genetic identity (Art. 5§5)
- The meaning and the constitutional protection of the freedom of religion and the development of religious consciousness (Art. 13 and 16§2)

READINGS

- Ath. Raikos, Introduction to the General Theory of the State and Constitutional Law, Vol. III, Fundamental Rights, Nomiki Bibliothiki Publ., 2018
- Ism. Kriari-Catranis, Genetic technology and fundamental rights, Sakkoulas Publ., 2019
- Polyxeni Papadaki, The Constitutional and International Protection of the Citizenship, Sakkoulas publications, Athens 2020
- The Constitution of Greece, the Chart of the Fundamental Rights of the EU and other international texts about the European and International protection of the Fundamental Rights
- Selected reading materials on e-class.

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination.

Course title: Strategic Management

Course code: 700194

Semester: 5th

Instructor: V. Kefis

COURSE DESCRIPTION

The ability to plan and maximize performance in the long run is a fundamental necessity for modern executives. The course "Strategic Management" helps to develop analytical and design skills by team leaders and to thoroughly approach the internal and external environment of a modern-with innovative orientation-economic unit or organization. From research, information gathering and the preparation of the strategic plan to its review and adjustment and the selection of the appropriate strategy, all issues of implementation and development of a successful management strategy are explained as clearly as possible and completeness.

- Management operations
- Definition of strategy
- Managerial functions

- Need for strategy
- Deliberate and emergent strategy
- Mintzberg's 5P's
- Operational efficiency and strategy
- The external environment of the business
- The internal environment of the business
- Benchmarking and outsourcing
- Mission and vision
- Theories of strategy
- Business growth strategy
- Strategies for achieving a competitive advantage (strategies)
- Technology and innovation management
- Strategy, technology and innovation management
- Assessment of selected case studies or papers for specific fields

READINGS

- Dess-McNamara-Eisner-Lee, (2019), Στρατηγική Διοίκηση. Θεωρία και Εφαρμογές, επιμ. Β. Κέφη-Γ. Μ. Κλήμη, 9^η έκδοση, εκδόσεις Τζιόλα, Αθήνα.
- Παπαδάκης Β. Μ., (2016), Στρατηγική των Επιχειρήσεων: Ελληνική και Διεθνής Εμπειρία, 7^η έκδοση, τόμος Α', εκδ. Μπένου, Αθήνα.
- Johnson G.-Scholes K.-Whittington R., (2011), Βασικές Αρχές Στρατηγικής των Επιχειρήσεων, επιμ. Ν. Κωνσταντόπουλος, μεταφ. Η. Νικολάου, εκδ. Κριτική, Αθήνα.
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via a final 2-hour open-book examination.

Course title: Basic Issues of Entrepreneurship

Course code: 700216

Semester: 5th

Instructor(s): J. Filos

COURSE DESCRIPTION

The module is structured around the following topics:

- Introduction to Entrepreneurship
- Types of Entrepreneurship
- From the Idea to Establishment of an Enterprise
 - Step 1. Evaluating qualifications, means and necessary skills
 - Step 2. The Business idea
 - Step 3. Business Plan
 - Step 4. Marketing Plan
 - Step 5. Financing the Enterprise
 - Step 6. Selection of legal type of the Enterprise
 - Other steps of Establishment of an Enterprise

- Intellectual Capital of an Enterprise

READINGS

- 'Basic Issues of Entrepreneurship', Panteion University, 2012
- Presentation of special guests and Material from certain websites (ie www.kemel.gr).

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination. Alternatively, preparation and presentation of Business Plans can be assigned to students, under certain conditions.

Course title: Administrative Science II

Course code: 700220

Semester: 5th

Professor: St. Ktistaki

COURSE DESCRIPTION

This course is designed to provide students with an understanding of the administrative phenomenon and the presentation of the "Administrative Science" as an applied science. It attempts to combine these views with the common object of study, namely the modern administrative reality and management methods. Its target is to explore the theoretical underpinning of administrative decision making and to contribute to the progress of knowledge in this scientific field. This will enable the development of the knowledge and skills expected of an administrator either in Public or in Private Administration. The course is structured around the following topics:

- Classical theory of Public Administration
- The conception of the bureaucratic model
- Mechanistic approach of the administrative phenomenon
- Theory of human relations
- Organizational theory
- Introductory concepts of New Public Management – critical approach
- Public and Private sector ethics
- Towards a good governance

READINGS

- Jacques Chevallier, Science Administrative, Coll. Thémis, PUF, 2019
- Henri Fayol, Administration industrielle et générale (trad. K. Mpekas), 2^e éd. Sakkoulas, Athènes-Salonique, 2010.
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination.

Optional: Presentation of a topic from a predetermined list

Course title: Issues of Law and Economy

Course code: 700231

Semester: 5th

Instructor(s): Th. Mariolis, A. Chanos, G. Petrakos, El. Voglis

COURSE DESCRIPTION

This seminar course is interdisciplinary in nature, and deals with selected topics related to the underlying interactions between Law and Economy. More specifically, it includes (i) the Aristotelian theory of justice–exchange values; (ii) the theory of economic analysis of law; (iii) the applications of probability and statistical test theory to legal cases; (iv) the economics of contracts; (v) the legal regulation of economic activity; and (vi) the restriction of individual rights under the conditions of economic crisis.

READINGS

- Aristotle, *Nicomachean Ethics*, Thessaloniki, Zitros Publications, 2006 (in Greek)
- Gemtos, P., *Economics and Law*, Volumes A-B, Athens, Sakkoulas, 2001 (in Greek)
- Mariolis, T., Mean and “third man argument” in the Aristotelian theory of exchange values, *Statistical Review, Journal of the Greek Statistical Association*, 11–12 (2018), Special issue in honor of Professor Ioannis Vavouras, pp. 142–160 (in Greek)
- North, D. C., *Institutions, Institutional Change and Economic Performance*, Athens, Papazisis, 2006 (in Greek)
- Pashukanis, E., *The General Theory of Law and Marxism*, Athens, Odysseas, 1977 (in Greek)
- Petrakos, G., *Applications of Probability Theory with the Use of R*, Athens, Tsotras Publications, 2017 (in Greek)

ASSESSMENT

The students are assessed via a written essay.