

SEMESTER 6

Course title: Practice of Economic Policy

Course code: 700037

Semester: 6th

Instructor: Adjunct Lecturer

COURSE DESCRIPTION

The module is designed to provide the necessary toolkit for basic understanding of economic policy as applied by policymakers. Special emphasis is given to the evaluation of the macroeconomic policy pursued by governments on the basis of the theory of economic policy and macroeconomic theory. The module provides basic knowledge of the theory of economic policy and macroeconomic analysis. The course is structured around the following topics:

- Analysis of the process of shaping economic policy.
- Analysis of the concepts of bureaucracy, informal economy, tax evasion, governance and corruption and their effects on economic policy.
- Examination of the issue of measuring inflation, the relationship between inflation and unemployment and the causes of inflation.
- Analysis of the phenomenon of stagnation.
- Examination of the concepts of full employment and unemployment, the issue of unemployment measurement and the types of unemployment.
- Analysis of international accounts and in particular of the balance of payments and the international investment position.
- Economic growth.
- All the aforementioned topics are analyzed with reference to the member states of the European Union in general and Greece in particular.
- Emphasis is placed on the analysis of economic development in the context of EMU, the new economic governance of the European Union and the financial support mechanisms of the European Union.

READINGS

- Vavouras, I. & Vavoura, C., *Economic Policy*, 3rd Improved Edn., Papazisis Publishers, Athens (in Greek), 2019.
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

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

Course title: Comparative Constitutional Law

Course code: 700065

Semester: 6th

Instructors: P. Papadaki - F. Panagopoulou

COURSE DESCRIPTION

This course aims to get the students familiar to other constitutional institutions, which are guaranteed in the constitutions of Europe and the United States of America. Some of them are:

- The representative and semi-representative systems, the institutions related to them and their application in the Constitution
- The institutions of “Referendum” and “Recall” in the democratic regimes
- The Constitutional Justice
- The electoral systems
- The systems of government in Europe and in the USA
- The presidential, parliamentary and semi-parliamentary system and their application in some States of the world
- The veto power as a presidential “right” in Europe and in the USA

READINGS

- Polyxeni Papadaki, The Constitutional and International Protection of the Citizenship, Sakkoulas publications, Athens 2020
- Elias Nicolopoulos, The institution of the Speaker of the Parliament, Ant. Sakkoulas publications, Athens 2016
- Polyxeni Papadaki, the Legal Theory of the Revolution, 2014 (on-line edition 2015)
- Course material (Presentations/ case law of constitutional courts/ Texts of constitutions/Tutorials etc.)

ASSESSMENT

The students are assessed via a final online one hour examination

Course title: Company Law

Course code: 700071

Semester: 6th

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

COURSE DESCRIPTION

This module deals with the institution of Company, in Greek «Etairia», which covers both, partnerships and companies. It focuses on the main forms of Commercial Companies, their basic characteristics, structure, process of formation, incorporation and registration in the General Commercial Registry (GEMI), management, representation, liability, liability of partners, dissolution and liquidation. The module includes the following topics:

- Civil Law Partnership («Astiki Etairia»)
- General Partnership («Omorrythmi Etairia - O.E.»)
- Limited Partnership («Eterorrythmi Etairia - E.E.»)
- Silent Partnership («Afanis Etairia»)
- Joint Venture («Koinopraxia»)
- Company Limited by shares («Anonymous Etairia A.E.»)
- Limited Liability Company («Etairia Periorismenis Efthisis - E.P.E.»)
- Private Capital Company («Idiotiki Kefalaiouchiki Etairia - I.K.E.»)

READINGS

- Chatzigagios Th., Company Law, Anikoula, 2th Edition, 2015 (in Greek)
- Psychomanis S., Company Law, Sakkoulas S.A., 4th Edition, 2020 (in Greek)
- Course material (Powerpoint presentation / Case Law excercises / Bibliography)

ASSESSMENT

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

Course title: International Economics II

Course code: 700102

Semester: 6th

Instructor(s): Th. Mariolis

COURSE DESCRIPTION

This course assumes a good intermediate knowledge of macroeconomics, and deals with the macroeconomic aspects of the international economic system. It includes the following topics: (i) Balance of Payments Accounting; (ii) Interest Rate Parity Theory and Money Markets; (iii) Purchasing Power Parity Theory and Monetary Theory of Exchange Rate Determination; (iv) *DD-AA*, *IS-LM*, and *AS-AD* One- and Two-Country Models; and (v) Greece and European Union.

READINGS

- Krugman, P., Obstfeld, M., & Melitz, J., *International Economics*, Athens, Kritiki, 2016 (in Greek)
- Mariolis, T., *Greece, European Union and Economic Crisis*, Athens, Matura, 2011 (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: Greek and European Tax Law

Course code: 700103

Semester: 6th

Instructor(s): Adjunct Lecturer

COURSE DESCRIPTION

This module attempts to approach the influence of the European tax rules on the national tax legislation: a) the influence of the rules with a positive content (harmonization) and b) the effect of the rules with a negative content (prohibitions).

In particular, the rules and principles for exercising the State's taxing power are examined and analyzed, as well as the competent bodies and the relevant procedures, the concept of tax and its types, the scope of the tax procedural law. Also, issues such as the national tax sovereignty and the European integration, the fight against tax evasion and avoidance, and the elimination of double taxation are addressed.

READINGS

- Th. Fortsakis, *Tax Law*, Nomiki Bibliothiki, 5th edition, 2020

ASSESSMENT

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

Course title: Banking Law

Course code: 700114

Semester: 6th

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

COURSE DESCRIPTION

This module is structured in two parts, Public and Private Banking Law. The first part covers the Public Banking Law and aims at getting students acquainted with the architecture of the European Banking System and in particular with the Banking Union. It examines the key pillars of the Banking Union as well as the significant changes that have taken place so far in the banking sphere, especially as regards the granting of new powers to EU Institutions. The second part deals with Private Banking Law and focuses on Banking Activities / Services.

The module includes topics such as:

- Economic and Monetary Union (EMU)
- European Central Bank (ECB), European System of Central Banks (ESCB), European Investment Bank (EIB), European Stability Mechanism (ESM)
- Powers and Tasks of ECB and ESCB, Monetary Policy, Economic Policy
- Credit Institutions, Financial Institution, Investment Firms
- Requirements for taking up the business of a credit institution to be established in a Member State
- Freedom of establishment and freedom to provide services by credit institutions
- Principles of prudential supervision over credit institutions
- Banking Union, Single Supervisory Mechanism (SSM), Single Resolution Mechanism (SRM), European Deposit Insurance Scheme (EDIS), Hellenic Deposit and Investment Guarantee Fund (HDIGF)
- Banks' relation and obligations towards their clients, either consumers or businesses, General Banking Terms and Conditions
- Banking secrecy, credit related data
- Interest rates
- Acceptance of deposits and other repayable funds
- Lending, consumer credit, business credit, financing of commercial transactions
- Factoring, forfeiting, financial leasing,
- Payment services and issuing of means of payments
- Guarantees
- Issuing electronic money
- Safe custody services

READINGS

- Psychomanis S., Handbook of Banking Law, Sakkoulas S.A., 2th Edition, 2016 (in Greek)
- Rokas N./Gortsos Ch./Mikroulea A./Livada Ch., Elements of Banking Law, Public & Private Banking Law, Nomiki Bibliotkiki S.A., 3th Edition, 2016 (in Greek)
- Course material (Powerpoint presentation / Bibliography)

ASSESSMENT

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

Course title: Corporate Taxation

Course code: 700130

Semester: 6th

Instructor: Ap. Apostolou

COURSE DESCRIPTION

This module is designed to provide students with an understanding of the presentation, critique and applied analysis of the most important legal provisions related to taxation in our country (indirect and direct). The module is structured around the following topics:

- Obligations and rights regarding the keeping of accounting records (books) and the issuance of accounting data (documents)
- Double -entry accounting and one- entry accounting (aplografia) according to the Greek tax system
- Theoretical background of Taxation: Concept, purpose and classification of taxes
- Profits from business activity. Determination of income and profit in the Greek tax system.
- How to determine the income of commercial, manufacturing, service and joint ventures which operate as individual, and small companies (OE, and EE) .Practical applications.
- Income tax of legal entities. Tax system of the Societe Anonyme LTD and IKE. , , Practical applications ..
- Theoretical and practical approach to value added tax (VAT)

READINGS

- Course material (Presentations / Tutorials etc.)

ASSESSMENT

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

Course title: Applied Computer Science – Data Analysis

Course code: 700135

Semester: 6th

Instructor(s): G. Petrakos

COURSE DESCRIPTION

The course is designed to provide students with an introduction to programming and data analysis using the R programming language. The module is focused on the structure and philosophy of R, the data manipulation, processing, visualization, simulation and analysis. This will enable the development of the basic knowledge and skills for a junior R user/programmer. The module is structured around the following topics:

- R history, philosophy, object oriented structure
- data syntax, processing, functions, packages
- data visualization – base R
- data visualization – ggplot2
- descriptive statistics
- sampling with R
- probability and probability distributions
- estimation and testing
- ANOVA

- Regression Models

READINGS

- Karlis, D. and Ntzioufras, I (2014) Introduction to programming and statistical analysis with R, Kallipos Publ.
- Petrakos, G. Applied Probability with R. Tsotras Publ., 2016 (in Greek)
- Fouskakis, D. (2015) Data Analysis using R, Tsotras Publ. (in Greek)
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via a final project/assignment.

Course title: Labour Law

Course code: 700153

Semester: 6th

Instructor(s): Ch. Christopoulou

COURSE DESCRIPTION

This module deals with the individual labour relations. It aims at providing students with a deep understanding of what employers' responsibilities are and what they can ask of and expect from their workforce and what rights and responsibilities employees have in the workplace. Common employment relations as well as new flexible forms of employment are covered. The module focuses on the following issues:

- General introduction to Labour Law, International Labour Organization, the sources of Greek Labour Law, Labour Law and National Constitution, Labour Law and Civil Law, Labour Law and EU-Law, Labour Law and collective agreements
- Legal nature, concept, function and validity of the employment contract, the criterion of dependence, the employer's managerial authority
- Non-discrimination and equal treatment
- Forms of dependent employment relationship, types of remuneration
- Open-ended contract, fixed-term contract, part-time working contract, telework
- Termination of employment relationship
- Legal regime of dismissal, the severance pay
- Collective redundancies
- National and EU case law

READINGS

- Lixouriotis I., Individual Labour Relations, Nomiki Bibliothiki S.A., 5th Edition, 2017 (in Greek)
- Zerdelis D., Labour Law, Individual Labour Relations, Sakkoulas S.A., 4th Edition, 2019 (in Greek)
- Course material (Powerpoint presentation / Case law exercises)

ASSESSMENT

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

Course title: Total Quality Management

Course code: 700159

Semester: 6th (specialization in public economics)- 8th (specialization in public institutions)

Instructor: V. Kefis

COURSE DESCRIPTION

The course "Total Quality Management" is part of the type of management courses with a special fundamental and interdisciplinary basis. Prioritizes the provision of knowledge and responsible information on the principles, ideas, methods and techniques of Total Quality, elements that make modern business units more flexible and innovative (innovation and processes: terms that are approached in detail during the duration of deliveries). A prerequisite for a complete depiction of this field is the thorough study of measurement methods and quality certificates (ISO, EMAS, etc.).

- The basic characteristics, the objective purposes and the consequences of the Total Quality Management
- The quality cycles
- Quality and human factor
- Quality and innovation
- Process management
- Cost of quality
- Change management
- The certification models (ISO, HACCP, EMAS)
- The European Foundation for Quality Management (EFQM)
- The quality of services (The SERVQUAL model)
- Measurement and evaluation of quality
- Quality improvement techniques
- The quality manager
- The quality in the Greek reality
- Quality and public sector
- Customer satisfaction indicators
- Business Process Reengineering (BPR) Economy and nature

READINGS

- Kefis, V. (2014) "Total Quality Management" Ed. Kritiki, Athens
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

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

Course title: Special Issues of Local Government

Course code: 700161

Semester: 6th

Instructor(s): L. Babalioutas, E. Balta, Em. Papazoglou

COURSE DESCRIPTION

The module will explore the current issues and the specific fields of scientific engagement related to the multifaceted and constantly evolving institution of Local Government.

The module is structured around the following topics:

1. The role of internal organization and communication in Local Administrative Units
2. The Management by Objectives (MBO) in Local Administrative Units, as well as the institutional framework for measuring their efficiency
3. The implementation of the organizational redesign of processes in Local Administrative Units
4. The planning and policy developed by the Local Administrative Units of first and second degree as well as the methods of organizing their services and their legal entities
5. The issues of fiscal nature of the Local Administrative Units (budget adoption, reporting expenditure control, pre-contractual audit, accountability of local government accountants)
6. The issues of implementing the EU's Social Cohesion Policy
7. The Local Administrative Units development policy
8. E-Governance at the Local Administrative Units
9. Corruption in Local Government
10. Labor relations in Local Administrative Units
11. Tax decentralization
12. The social policy of the Local Administrative Units
13. The cultural activity of the Local Administrative Units

READINGS

- Lambros Babalioutas, The modern institutional framework of Greek public administration, Volume II, 2019
- Evridiki Bessila-Vika, Local Government, Volume II, 2011
- Christos Ladias, Special Issues of Local Government, 2014
- Vassiliki Delitheou, Institutional framework of Regional Development, 2018

ASSESSMENT

Preparation and presentation of a paper releasing students from exams.

Course title: Tourism management and regional development

Course code: 700184

Semester: 6th

Instructor(s): M. Venetsanopoulou & Em. Papazoglou

COURSE DESCRIPTION

In this course the historical data of the appearance and the evolutionary course of the tourist phenomenon from the period of antiquity until today are researched. The conceptual content, the nature of tourism, the reasons that motivate tourists to visit the various tourist destinations, the factors that contributed to its development and the positive and negative consequences of the tourism phenomenon are examined. Special mention is made of the emergence, development and evolution of the tourism phenomenon in Greece and the inclusion of tourism in state protection and monitoring. The institutional framework of the organization of Greek tourism, the problems and the proposals for its development are presented. The distinction between the

individual forms of tourism and the appearance of alternative - special forms of tourism are being developed to a large extent.

READINGS

- Βενετσανοπούλου Μαρία, Η κρατική συμβολή στον τουρισμό – Εναλλακτικές μορφές τουρισμού, 2019.

ASSESSMENT

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

Course title: Environmental Law and Urban Planning

Course code: 700187

Semester: 6th

Instructor: M. Moustakas

COURSE DESCRIPTION

The course aims to provide the students with a sound theoretical background concerning the most significant topics of the Environmental Law in comparison to the inter-related field of the Urban Planning Law. Giving the increasing practical significance of these two fields of Law for the students who want to pursue a career in the public service, the course focuses also on certain practical issues underpinning these two fields. In addition, the course aims to develop the theoretical background of the students on the issues concerning the environmental protection and the sustainable development and to encourage them in approaching the relevant issues in an interdisciplinary manner. The course is structured around the following topics:

- Introductory remarks concerning the environmental protection and the sustainable development and the central methodological approaches in Environmental Law-The specific characteristics of the field
- The historical development of the Environmental Law at three different levels of governance (international, regional (EU) and national)
- The sources of Environmental Law at three different levels of governance(international, regional (EU) and national) :a) Sources at international level: Multilateral Environmental Agreements, Custom, General Principles b) Sources at regional (EU) level : The EU Treaties, the Directives and the Regulations c) Sources at national law : The Constitution, the Legislation, Ministerial Decisions
- The basic principles of the International, EU and national Environmental Law
- The General Framework for the protection of the environment at the national level (Law 1650/1986)
- The regulatory framework for specific fields of environmental protection: (forest protection, protection of the marine environment, water protection and management, waste management).
- The basic directions and the regulatory framework of the urban planning
- Legal instruments for spatial and urban planning

READINGS

- Th Panagopoulos, Environmental Law, 4rth edition, Stamoulis Publications 2004
- Gl. Siouti, Textbook of Environmental Law, 3rd edition, Sakkoulas Publications 2018
- G. Giannakourou, Law of Spatial and Urban Planning, Nomiki Vivliothiki 2019

- J.Jans /H. Vedders European Environmental Law-After Lisbon, EuropaLaw Publishing 2012
- M.Peteers/M. Eliantonio, Research Handbook of EU Environmental Law, Edward Elgar 2020

ASSESSMENT

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

Course title: International Accounting Standards

Course code: 700198

Semester: 7th

Instructor: J. Filos

COURSE DESCRIPTION

The module is structured around the following topics:

1. Introduction to International Accounting Standards (IAS) and to International Standards of Financial Reporting (IFRS)
2. The main differences between IAS/IFRS and Greek Accounting Standards
3. Fixed Assets and Financial Leasing
4. Intangible assets
5. Provisions and impairments
6. Deferred Taxes
7. Other issues on Standards (related parties transactions, disclosures, construction contracts, etc)
8. Examples of financial balances' transformation from Greek Accounting Standards to IAS/IFRS
9. Usual mistakes on transformation from Greek Accounting Standards to IAS/IFRS
10. Management estimations and the role of valuers, actuaries and auditors in the application of IAS/IFRS,

READINGS

- 'International Accounting Standards: Theory and Practice' Filos J, Apostolou P. (
- Material given in the class (notes, published financial statements of listed companies etc)

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination. Alternatively, preparation of assignments is a possibility, under certain conditions.

Course title: Mathematics for Economics II

Course code: 700207

Semester: 6th

Instructor(s): G. Kordas

COURSE DESCRIPTION

The course develops further mathematical skills for students majoring in the Economics field. The topics are chosen mainly according to the tools students need to successfully complete their

economics courses. Emphasis is therefore placed in introductory Linear Algebra and mid-level Calculus for multivariate functions. The specific topics covered are as follows:

- Systems of linear equations, exactly-, over-, and under- identified systems.
- Real vectors and matrices, Real vector spaces, Span of a collection of vectors.
- Matrix operations, conformability, addition, multiplication.
- Scalar measures, trace and determinant of square matrices.
- Cofactor and Inverse matrices.
- Eigenvalues and eigenvectors.
- Diagonalization, QR decomposition.
- The spectral theorem.
- Functions of several variables.
- Partial derivatives, gradient vector and Hessian matrix.
- Taylor expansions of multivariate functions.
- Unconstrained optimization, First & Second order conditions.
- Constraint optimization, Lagrangian functions.
- The inverse and implicit function theorems.

READINGS

- Loukakis M., An Invitation to Mathematics, Volume II, Sofia Publishing, 2019.
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are graded by their performance in a final 2-hour written examination.

Course title: Special Issues of General Theory of the State and Constitutional Law

Course code: 700222

Semester: 6th

Instructor: Pol. Papadaki

COURSE DESCRIPTION

This course aims to get the students familiar and able to discuss about special questions on the theory of the state and the constitutional law. In particular students by the end of the course will know:

- The transformation of the pre-state institutions into the state,
- The phenomenon of the state from the beginning of its formation till today and its structure
- The justification of the state according to the relative theories
- The forms of the government and the political ideas and systems, which were applied while the modern state has been grounded through the centuries.
- The historical evolution of the Greek political system, the institutions and the influence of other European or non - European constitutions on their establishment.

In general, this course covers a wide field of the constitutional law focusing on the discussion about the function of the institutions and the political system.

READINGS

- Polyxeni Papadaki, The Constitutional and International Protection of the Citizenship, Sakkoulas publications, Athens 2020

- Elias Nicolopoulos, The institution of the popular legislative and constitutional initiative, Ant. Sakkoulas publications, 2015
- Elias Nicolopoulos, The institution of the President of the Parliament, Ant. Sakkoulas publications, Athens 2016
- Polyxeni Papadaki, the Legal Theory of the Revolution, 2014 (on-line edition via Pandemos 2015)
- Course material (Presentations/ case law of constitutional courts/ Texts of constitutions/Tutorials etc.)

ASSESSMENT

Students should submit an essay on relative fields of the General Theory of the State or the Constitutional Law, followed by an oral examination on it.

Course title: E-Government and Information Technology in Administration
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Course code: 700219

Semester: 6th

Instructor: Sp. Polimeris

COURSE DESCRIPTION

This course introduces the technology of e-government with an in-depth examination of current government development and management challenges in the delivery of services and information, electronically, to their constituents 24 hours a day, seven days a week. Several topics are examined: (1) current E-government challenges and trends (2) Web presence development (3) statutes affecting development and management (4) constituent needs assessment (5) service delivery application and transaction package (6) how to develop effective E-government administrators (7) long/short range planning and budgeting. The module is structured around the following topics:

- Phases of e-government, “Brochure ware”, Interactive, and Transaction
- The Five Stages of Electronic Government Development
- Statutes affecting e-government development
- Historical background of e-government development in the United States
- Current issues and trends in e-government
- Ways the Internet can improve government's responsiveness to its constituents
- How to develop alternative Web presence methods
- Identifying career requirements needed as an administrator of e-government services
- Web site management
- How to develop constituents’ needs assessment
- Seminar on service delivery, availability, application and transaction packages

READINGS

- Bernd W. W., Daiser P. (2015) *E-GOVERNMENT: Strategy Process Instruments*. Free access via Internet: http://www.academia.edu/31199373/E-Government_-_Strategy_Process_Instruments?auto=download
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

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

Course title: Financial Management

Course code: 700240

Semester: 6th

Instructor(s): N. Daskalakis

COURSE DESCRIPTION

This module is designed to provide students with an understanding of key areas of finance theory and practice. The module will explore the theoretical underpinning of financial decision making and consider approaches to the assessment of investment opportunities. This will enable the development of the knowledge and skills expected of a finance manager, particularly in relation to investment, financing and dividend decisions. The module is structured around the following topics:

- Introductory concepts of Financial Management
- The financial system
- Equity financing
- Debt financing
- Cost of capital
- Investment Appraisal Methods
- Capital Rationing
- Risk and Investment appraisal
- Dividend policy
- Working capital management

READINGS

- Watson, D. & Head, T., Corporate Finance: Principles and Practice, Pearson, 2016
- Lumby, S. & Jones, C., Corporate Finance Theory and Practice, Cengage Learning, 2015
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

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