

SEMESTER 7

Course title: Economic Growth Theory

Course code: 700041

Semester: 7th

Instructor(s): Ch. Economidis

COURSE DESCRIPTION

The course is structured as follows:

- Focusing on modern theories of economic growth. The main point of reference of the theories examined is Harrod's essay (1938) which constitutes "a tentative and preliminary attempt to give the outline of a 'dynamic' theory".
- Following a brief introduction, we proceed to the presentation and analysis of certain growth models such as those of Harrod, Domar, Feldman, Kaldor, as well as neoclassical one- and two-sector models.

READINGS

- H. Jones "Introduction to Modern Theories of Economic Growth" Publishers: Kritiki, 1992

ASSESSMENT

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

Course title: Administrative Procedure Law

Course code: 700074

Semester: 7th

Professor: St. Ktistaki – M. Moustakas

COURSE DESCRIPTION

The aim of this course is the analysis of the ambit and scope of the jurisdictional control of administrative acts, providing students with the main tools to understand both theoretical and practical problems of the judicial review. The origins and development of the national administrative courts review are examined with special attention to the principles of administrative procedure law, but mainly the jurisdiction problems, remedies, hearings, evidence, and enforceability of courts decisions. The course focuses on the study of particularly interesting cases, that will be discussed during the lectures.

READINGS

- D. Korsos, Administrative Procedural Law, 3d ed. Sakkoulas, Athens -Thessaloniki, 2013.
- E. Spiliotopoulos, Administrative law (part II), Athens, 15e ed. Legal Library, 2015.

ASSESSMENT

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

Course title: European Law (Union freedoms)

Course code: 700075

Semester: 7th

Instructor(s): Adjunct Lecturer

COURSE DESCRIPTION

Upon successful completion of this course, participating students will be able: (a) to understand the four fundamental freedoms of the European legal order: free movement of workers, free establishment, free provision of services and free movement of goods and capital and what they guarantee, (b) to understand how the internal market works in general and the customs union in its relationship to state trade monopolies, in particular, (c) to understand the content of the EU freedom of movement for workers (employees) and the right of establishment in another EU Member State, even for self-employed persons and companies, (d) to understand the content of free competition within the EU and the relationship between Community and national competition law and (e) to compare the Community with the national institutional framework for public enterprise, public procurement and state aid. The course is structured around the following topics:

- The concept of the internal market
- The general principles governing the operation of Union freedoms
- Areas of application
- The exceptions
- The excluded sectors
- Free movement of goods
- The customs union (Customs duties, fees, the common customs tariff)
- Quantitative restrictions and measures having equivalent effect
- The state commercial monopolies
- The free movement of persons
- The free movement of employees (employees)
- The content of freedom
- Social security
- The right of installation
- The freelancers
- The companies (forms of installation of the companies)
- The free provision of services. (Concept, discrimination, content of freedom)
- The free movement of capital (concept, content, exceptions)
- Free competition
- The prohibition of agreements, the prohibition of the abuse of a dominant position, the relationship between Community and national competition law
- Merger control, public enterprises, public procurement and state aid

READINGS

- M. Meng-Papantoni, C. Tagaras, The internal market according to article 26.2 TFEU - free movement of goods, persons, services and capital, Law Library, 2013
- Don. Papagiannis, European Law, 5th Edition, Law Library, 2016
- G. Karydis, European Transaction Law, Law Library, 2012

- Course material (Presentations / Tutorials etc.)

ASSESSMENT

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

Course title: Special Issues in Accounting

Course code: 700095

Semester: 7th

Instructor: Ap. Apostolou

COURSE DESCRIPTION

This module is designed to provide students with an understanding and application 1) of currently Greek Accounting practice and 2) of the basic rules of Managerial Accounting-Costing.

The first part of the module is structured around the following topics:

- Greek Accounting and Tax Law – framework
- Legislation for the accounting operations during and the end of the year according to the Greek Accounting Standards, with analysis of these provisions based on the accounting and tax science and practice.
- Published financial-accounting statements- large, small and very small enterprises) .
- Accounting Applications Examples of accounting entries-Start and recommendation entries. -Accounting records with real or non-documents

The second part of the module is structured around the following topics:

- Basic Concepts of Costs & Costing.
- Accounting of Primary Costing Elements - Division of General Industrial Expenses in the cost centers & reallocation of the cost of the auxiliary cost centers to the main ones. Break Even Point.

READINGS

- Alyfantis G. (2019) "Financial Accounting, volume B," 5th Edition, 2019, Diplography Publications. Eudox code. [77110865
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

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

Course title: Finance I

Course code: 700106

Semester: 7th

Instructor(s): N. Daskalakis

COURSE DESCRIPTION

This module is designed to provide students with an understanding of key areas of corporate financial management. The module explores theoretical and practical considerations regarding the three main corporate financial management decisions: financing, investing and profit distribution. This enables the development of the knowledge and skills expected of a financial manager. The module is structured around the following topics:

- Introductory concepts of Financial Management
- Time Value of Money
- Estimation of Investment Project Cash Flows
- Cost of capital
- Investment Appraisal Methods
- Risk and Investment appraisal
- Capital Structure
- Dividend policy
- Working capital management

READINGS

- Vasileiou D. and Eriotis N., “Financial Management: Theory and Practice” Ed. Rosili, Athens 2019
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

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

Course title: Auditing

Course code: 700107

Semester: 7th

Instructor(s): J. Filos

COURSE DESCRIPTION

The module is structured around the following topics:

1. Introduction to Auditing – Types of audits and auditors
2. Framework of Principles and Standards in Auditing
3. Audit Risk and Materiality
4. Risks, Controls and Audit steps
5. Internal Controls System, Internal Operating Regulations
6. Audit Programs
7. Introduction to audit sampling
8. Audit Evidence and Documentation, Audit Sheets, Audit Reports
9. The Organization of Internal Audit Department
10. Fraud Audit
11. Information Technology (IT) and Auditing

12. The evolution of audit profession, qualifications in Auditing
13. Adjusting financial statements as a result of audit reports' findings

READINGS

- Modern Auditing, Karamanis K., AUEB 2008
- Material given by the instructor (ie published financial statements) and from certain websites

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination. Also, various assignments can be taken.

Course title: Econometrics I

Course code: 700109

Semester: 7th

Instructor(s): G. Kordas

COURSE DESCRIPTION

The course provides an introduction to the theory and practice of econometrics. Special attention is given to least squares estimation of the linear regression models and under the classical spherical errors assumptions. Students are also introduced to computer implementations of this theory in STATA and R. The topics covered are as follows:

- Correlation and simple regression.
- Regression to the mean, and the associated fallacy.
- Least squares estimation and alternatives.
- The multivariate linear regression model.
- The statistical assumptions of the classical regression model.
- Statistical properties of the least squares estimator.
- The Gauss-Markov theorem.
- Hypothesis testing in the linear model, t and F tests.
- Homoskedastic vs. heteroskedastic errors.
- Autocorrelation in time series models.
- Multicollinearity.
- Tests of the normality of the residuals.
- Tests of homoskedasticity and no-autocorrelation of the residuals.
- Estimation under endogeneity, IV and 2SLS estimation.
- Implementation in STATA and R.

READINGS

- Gujarati D.N, Porter, D.C., Econometrics: Principles and Applications, 5th edition, Tziolas Publishing, 2019.
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are graded according to their performance in a final 2-hour written exam.

Course title: Greek and European Fiscal Law

Course code: 700162

Semester: 7th

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

COURSE DESCRIPTION

The main objective of this module is to highlight the impact of European fiscal rules on national fiscal legislation and the relation between them. In particular, an attempt is made to approach key elements of the European fiscal system [budget, principles, bodies] in primary and secondary European law and the changes that this has brought about in the national Public Accounting System. Important changes are analyzed, that have taken place in the context of the modernization of public accounting rules, in order to harmonize its concepts with those of EU administration, but also so as to render the European fiscal supervision effective.

The module is structured around the following topics:

1. The principles of state budget in Fiscal Law in general
2. Preparation and execution of the EU budget: scope of application of the principles (ways of executing the EU budget, concept of the legal background for the execution of appropriations, budgetary factors: payment mandate issuers and accounting officers)
3. The principles of the budget in the national and EU fiscal systems (unity, authenticity, universality, annual duration, balancing, specialization of the budget and specification of the appropriations, sound financial management and transparency)

READINGS

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

ASSESSMENT

Oral examination

Course title: Public Sector Economics II

Course code: 700173

Semester: 7th

Instructor(s): N. Karavitis

COURSE DESCRIPTION

The course kicks off with the main theoretical approaches regarding the determinants of public spending from the demand, supply and finance perspectives at the socio-economic, cognitive and

political levels. Subsequently, a more factual approach is taken, balancing between positive and normative analysis, in order to set out the principles for working out programmes in the most important areas of public spending. Within this principles, the American and European schools of thought are examined and compared. With the use of simple maths, diagrammatic analysis, and real-world cases, the course addresses topics such as

- Wagner’s “Law”.
- The Displacement and Inspection Effects of public spending.
- Economic models of bureaucracy.
- Incremental budgeting.
- Politico-economic models and the electoral cycle.
- Framework for Analysis of Expenditure Policy.
- Defense, Research, and Technology.
- Health Care.
- Education.
- Welfare Programmes and the Redistribution of Income.
- Social Insurance.

READINGS

- Basic textbooks
Stiglitz, J.E. & J.K. Rosengard. Οικονομική του Δημόσιου Τομέα, 2^η έκδοση, Κριτική. Αθήνα 2015.
Βαβούρας, Ι., Ν. Καραβίτης & Α. Τσούχλου. Η Παραγωγική Διαδικασία στον Δημόσιο Τομέα. Κριτική. Αθήνα 1990.
- Course material (Slides, presentations, exercises etc.)

ASSESSMENT

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

Course Title: Employment Policies and Administration

Course code: 700186

Semester: 7th

Instructor(s): Em. Papazoglou-Mitropoulou

COURSE DESCRIPTION

This course focuses on the multifaceted relation of employment and unemployment. The module is designed to provide students both with an understanding of employment policies, as well as of the consequences of unemployment. In this sense, we will thoroughly discuss unemployment types and economic theories, programs implemented by the Organization of Employment, European and Greek Employment Strategy and flexible forms of employment in contemporary labour market.

READINGS

- M. Karamesini, Employment Policies, Course Material.

- P.Mitropoulos, Labour Relations and Social Security in Greece, Livani Publishing Organization, 2018.
- Pierre Cahuc-Andre Zylberberg, "From employment to unemployment and back", Crete University Press, 2017.

ASSESSMENT

The students are assessed via a final 2-hour closed-book examination or via an essay and a PowerPoint presentation on one of the courses' topics.

Course title: Administrative Reform
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Course code: 700192

Semester: 7th

Instructor(s): L. Babalioutas

COURSE DESCRIPTION

The section will explore current issues related to the multifaceted and constantly evolving character of modern Administrative Reform and the effort to modernize the Greek Public Administration.

The module is structured around the following topics:

- The development of the individual aspects of the modern Administrative Reform, in the context of the new institution of the elected Region, which exercises important development responsibilities, concerning various fields of action.
- The development of practical applications of management science in individual elements of management exercise, such as organization, control, financial resources, staffing and selection and executives to promote administrative actions.
- The implementation of development programs in local and regional level.
- The process of exercising legality control over Local Government Authorities in specific areas such as financial management, the conclusion and execution of public contracts, the partnership of the public with the private sector, the Program Contracts, the Operational Programs etc.
- The analysis of Development Programs in conjunction with doing business, in particular at regional level.
- The development of the institutional framework for staff management, at the level of staff changes.
- The development of individual issues of responsibility of Public Sector staff.

READINGS

- Lambros Babalioutas, The modern institutional framework of Greek public administration, Volume II, 2019.
- Ant. Makrydimitris – M. – Il. Pravita, Public Administration, 2012.

ASSESSMENT

Preparation and presentation of a paper releasing students from exams.

Course title: Management in Education

Course code: 700196

Semester: 7th

Instructors: Em. Papazoglou-Mitropoulou, Sp. Polimeris

COURSE DESCRIPTION

This course is designed to enable students to identify classical and contemporary theories of management in education, and to apply these theories to problems of practice in education-specific settings. The course emphasizes knowledge, analysis and applications that draw on multidisciplinary perspectives, including Organizational Analysis, Management, Psychology and Sociology as well as Pedagogical Theories. Course readings are supplemented with additional materials designed to facilitate individual and group understanding of concepts and to aid students in developing problem-solving skills. This course aims at helping students understand the theories and processes of educational administration and management and thereby become effective leaders and managers of the educational system tomorrow. The module is structured around the following topics:

- Educational Administration: Conceptual Background
- Educational Management: Human Beings as Input, Process and Output
- Role and Functions of the Headmaster/Teacher
- Basic Functions of Administration: Planning, Organizing, Directing and Controlling
- Control Management
- Management of Schools (Activities and Approaches)
- Staff Development Programs
- Role of Teachers in School Management and Administration
- Educational Administration in the State
- Secondary Education
- Problems of Secondary School Administration in State Schools
- Communication in Educational Administration
- Assignment Presentation

READINGS

- Sindhu, I. S. (2012) *EDUCATIONAL ADMINISTRATION AND MANAGEMENT*. Delhi: Pearson
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

Essay (approx. 15 to 20 pages) and a PowerPoint Presentation

Course title: The EU Area of Freedom, Security and Justice

Course code: 700232

Semester: 7th

Instructor(s): Adjunct Lecturer

COURSE DESCRIPTION

Upon successful completion of this course, participating students will be able to understand basic concepts of the European legal order with reference to the European Area of Freedom, Security and Justice, and relate these concepts to the context of the national legal order. Above all, they will have learned the structure and the organs in the AFSJ. They will have addressed the issue of the area's internal and external borders in relation to migrant-refugee flows to Europe, border crossings and the role of Frontex, European immigration policy and the institutional framework for asylum recognition. Finally, they will be familiar with issues of judicial cooperation in civil and criminal matters (Eurojust), as well as police cooperation. The course is structured around the following topics:

- Introduction to the concept of the Area of Freedom, Security and Justice.
- Historical background: From the Schengen Agreements to the Treaty of Maastricht, Amsterdam and Nice and Lisbon.
- The structure and the instruments in the AFSJ.
- The borders: internal and external borders of the Space.
- Crossing the border and Frontex.
- Fundamental rights and ADR.
- Asylum: from Dublin to Lisbon and secondary law
- Immigration: A Common Immigration Policy?
- Judicial cooperation (civil, criminal cases, Eurojust)
- Police cooperation (Schengen Information System, Europol)

READINGS

- Don. Papagiannis, *The area of security in the European Union*, Ed. Ant. N. Sakkoula, 2008.
- Don. Papagiannis, *The European area of freedom, security and justice*, Ed. Ant. N. Sakkoula, 2001.
- F. Perrakis (ed.), *The EU area of freedom, security and justice*, Ed. Ant. N. Sakkoula, 2007.

ASSESSMENT

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

Course title: Governance in Public Administration

Course code: 700236

Semester: 7th

Instructor(s): E. Balta

COURSE DESCRIPTION

This module is designed to provide students with an understanding of the modern concept and problematic of governance in Public Administration, which functions as a factor of exercising public power and decision making in public affairs. In this context, the concept of governance is defined, it is distinguished from the concepts of government and deliberation, and insight is given on its relation –both in planning and implementing public policies– with the democratic state and the statutory principles that should be governing this, focusing on the ideal types of governance

on the basis of the degree of cooperation between public and private actors, as well as on the principles of good governance. At the same time, in order to address the structural and operational problems of the Greek Public Administration, reforms are proposed that aim at the efficiency, transparency and improvement of the provision of public services, while the importance of the New Public Management as a reform tool of the state is highlighted. Furthermore, the specific fields of application of governance in public administration at governmental level and at local government level, as well as fiscal governance and e-governance are studied.

The module is structured around the following topics:

1. Definition of the concept of governance
2. Governance and decision making
3. Governance and government
4. Governance and deliberation
5. Ideal types of governance on the basis of the degree of cooperation between public and private actors
6. The New Public Management as a form of governance
7. The principles of good governance
8. Lack of adaptability in public administration and reform proposals for a better governance
9. Policy Networks
10. Specific fields of application: Governance in local government, Fiscal governance, E-governance

READINGS

- Lecturer notes

ASSESSMENT

- Preparation and presentation of a paper releasing students from exams
- Oral or written examination

Course title: The protection of personal data in the public administration

Course code: 700172

Semester: 7th

Instructor(s): F. Panagopoulou

COURSE DESCRIPTION

This module is designed to provide students with an understanding of key areas of personal data protection in the field of public administration. The course deals with the following sections:

- The concept of personal data and the constitutional guarantee of the right to protection of personal data
- The new institutional framework for data protection based on the General Data Protection Regulation 2016/679 / EU
- Basic principles of personal data protection
- The legal bases for processing personal data
- Renewed rights for citizens and enhanced obligations of controllers

- The principle of transparency in public administration and access to public documents
- Open data
- Public interest and protection of personal data
- Schengen Information System
- Security and confidentiality when processing personal data
- Financial data management and tax policy
- The new sanctions regime
- The institution of the data protection officer in the public administration
- The institution of the public interest witness (whistleblowing)
- The process of compliance of the administration with the new legislative framework

READINGS

- Panagopoulou-Koutnatzi, F.: The General Data Protection Regulation, Introduction and Protection of Rights, Sakkoulas, 2017
- Panagopoulou-Koutnatzi, F.: The institution of the public interest witness, Sakkoulas, 2016.
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via an oral exam.

Course title: Public Sector Accounting

Course code: 700239

Semester: 7th

Instructor(s): Adjunct Lecturer

COURSE DESCRIPTION

This course is designed to provide students with an understanding of key areas of public sector structure, finances and accounting applied methods. The course will introduce students to public sector entities, processes, institutions, auditing and financial reporting, including budget, fiscal reports and financial statements. Furthermore, we focus on the current accounting practices on the public sector and the progress towards IPSAS adoption. The main accounting issues and treatments of public sector elements are examined and the State Financial Reports are presented as case study.

The module is structured around the following topics:

- Introduction to Public Sector: structure and main concepts on public finances
- Public Sector Economics and Accounting Principles
- Budgeting in Public Sector
- Accounting Basis (Cash Basis Accounting, Modified Cash Basis, Modified Accrual Basis, Accrual Basis Accounting)
- State Budget Execution Processes and Accounting
- Main institutions of public finances and responsibilities
- Auditing on public sector with focus on public expenses audit

- State Financial Statements, Fiscal Reports and General Chart of Accounts
- Public Sector Budget – Case Study
- Public Sector Fiscal Reports – Case Study
- Public Sector Financial Statements – Case Study
- Accounting for Assets, Liabilities, Equity, Revenue, Expenses in Public Sector
- International Public Sector Accounting Standards (IPSAS): General Framework and analysis of main principles of each standard
- Accounting for special elements of public sector (heritage assets, military assets, pensions etc)
- Trends in public sector reporting: Popular Reports & Integrated Reports

READINGS

- Cohen, S. & Karatzimas, S., Public Sector Accounting: Trends and Practices, Athens University of Economics and Business, 2020
- Course material (Presentations / Tutorials etc.)

ASSESSMENT

The students are assessed via final written examination.

Public Policy and Politics

Course code: 700233 and 700243 (Erasmus)

Semester: 7th

Instructor: D. Anagnostou

COURSE DESCRIPTION

The purpose of this course is to introduce students to the basic concepts, institutions and processes of public policy. It maps the governmental and non-state institutions and actors involved in public policy processes, and explores the main theories and perspectives (pluralism, corporatism, institutionalism, rational choice) in the study of public policy-making processes. The course takes students through each stage of the policy process: agenda setting, policy formulation, decision-making, implementation, monitoring and evaluation. It also considers issues and challenges facing public policy and public administration in a shifting social and economic context, and under the influence of Europeanization and global interdependence. The last part of the course focuses on particular cases of public policy in the area of migration and asylum.

- Introduction to public policy
- Institutions and actors
- Institutions and actors
- Theoretical approaches
- Problem definition and agenda-setting
- Decision-making
- Implementation
- Policy evaluation

- Governance
- European and international influences in policy-making
- Case study: Migration and asylum policy

READINGS

- Christoph Knill and Jale Tosun, *Public Policy – A New Introduction* (Red Globe Press, 2012).

ASSESSMENT

Students are evaluated on the basis of their regular attendance of and participation in class (20%), as well as the grade that they will receive in a final multiple choice exam (80%).