SCHOOL OF BUSINESS ADMINISTRATION
DEPARTMENT OF ACCOUNTING AND FINANCE
BSC IN ACCOUNTING AND FINANCE

SYLLABI
BSc IN ACCOUNTING AND FINANACE

THESSALONIKI

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MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**1st**
MODULE TITLE	**INTRODUCTION TO FINANCIAL ACCOUNTING**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The course provides an introduction to financial accounting concepts. It describes the accounting system and accounting cycle, as well as, the use of accounting entries in order to recognize an economic event. Moreover, the course describes the preparation of financial statements and the qualitative characteristics of accounting information. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Use accounting entries to present economic events.
2. Use the ledger to examine the balances of each account.
3. Prepare financial statements.
4. Analyze and interpret financial statements.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Working in an interdisciplinary environment *Production of new research ideas*
Students are expected to acquire the following general competencies • Work as part of a team. • Use accounting information for decision-making. • Work independently. • Use accounting judgement to form business decisions.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to Financial Accounting.
- Conceptual Framework.
- Preparation of Financial Statements – Statement of Financial Position.
- Preparation of Financial Statements – Income Statement.
- Preparation of Financial Statements – Statement of Changes in Equity.
- Preparation of Financial Statements – Cash Flow Statement.
- Preparation of Financial Statements – Notes of Financial Statements.
- Economic Events, Accounting Entries and the Accounting Journal.
- Type of accounts and the Accounting Ledger.
- Type of accounting entries during the year.
- The Accounting Cycle.
- Trial Balance and Adjusting Entries.
- Adjusted Balance and closing accounting entries.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face/Distance Learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	26 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	103 hours
Total	***168 hours***

ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions,*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%)

Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Benedict, A., & Elliott, B. (2010). Financial Accounting: An Introduction. Financial Times. Prentice Hall. USA.

Lubbe, I. Modack, G., & Herbert, S. (2020). Financial accounting: IFRS Principles, Oxford University Press.Thomas, A., & Ward, A.M. (2015), Introduction to Financial Accounting, McGraw-Hill Education. USA.

Weetman, P. (2015), Financial Accounting: An introduction. Pearson Education. USA.

Weygandt, J.J., & Kimmel, P.D., (2022). Financial Accounting with International Financial Reporting Standards, John Wiley & Sons.

Weygandt, J.J., & Kimmel, P.D., Kieso, D.E. (2018), Accounting Principles IFRS Version, John Wiley & Sons.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**1st**
MODULE TITLE	**PRINCIPLES OF FINANCE**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The course aims for students to develop an understanding of the basic principles of finance and the basic concepts needed to understand the financial manager's decision-making process. In particular, students will learn about the objectives, the fundamentals of financial ratio analysis while they will examine how to best allocate capital in order to create value. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Understand the basic concepts of financial system and financial institutions.
2. Acknowledge the role of financial manager in making investing and financing decisions.
3. Understand and apply the time value of money in order to make investment decisions.
4. Calculate a comprehensive set of financial ratios and use them to evaluate the financial health of a company.
5. Evaluate the relationship between risk and return in equity investments.
6. Apply critical thinking skills to attempt to apply lessons learned to financial situations that will be encountered.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology *Adapting to new situations* *Decision-making* *Working independently* *Team work* *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Project planning and management* *Respect for difference and multiculturalism* *Respect for the natural environment* *Showing social, professional and ethical responsibility and sensitivity to gender issues* *Criticism and self-criticism* *Production of free, creative and inductive thinking* *Others*
• Students are expected to acquire the following general competencies: • Critical thinking and problem solving. Our students will have critical thinking and problem solving skills applicable to business and management practice or issues. • Teamwork. Our graduates will be effective team participants. • Promotion of free, creative and inductive thinking. • Communication. Our students will produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.	

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to financial system
- The role of financial manager
- The time value of money
  - Present Value
  - Future Value
  - Annuities
  - Perpetuities
- Interest Rates
- Equities
  - Types
  - The dividend growth model
  - The Efficient Market Hypothesis: Theory and Evidence
- Risk and return
  - Diversification and the market portfolio
  - Stock indices
  - Fundamentals of CAPM
- Financial analysis techniques
  - Ratios
  - Common-Size Analysis
- The use of Graphs as an Analytical Tool

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise,*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	39 hours
Assignment preparation	32 hours
Self-study	97 hours

Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc. *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	<table><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Total</td><td>168 hours</td></tr></table>
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Coursework (20% - report) • Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Berk, J., DeMarzo, P., & Harford, J. (2018). Fundamentals of Corporate Finance, 4th Edition, Pearson, New York.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**1st**
MODULE TITLE	**PRINCIPLES OF MATHEMATICS**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background
PREREQUISITES:	None
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	No
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This module provides an introduction to mathematics relevant for students in accounting and finance. On completion of the module students will have competence in linear equations, simultaneous equations, nonlinear equations, differentiation, optimization, vectors and matrices. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.
Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

After successful completion of the course, students will be able to:
1. Apply concepts of linear algebra in a given case
2. Engage with concepts related to algebraic operations
3. Apply principles of mathematical optimization
4. Use quantitative skills to solve a given economic problem.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

- Demonstrate adequate self-management, learning, communication, and problem-solving skills
- Decision-making
- Working independently

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Linear, non-linear and simultaneous equations
- Differentiation
- Vector operations
- Matrix algebra operations (addition, subtraction, scalar multiplication, multiplication, transposition, inversion)
- Matrix definiteness and convexity
- Multivariate functions
- Optimization

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	
Bibliographic research	9 hours
Field trips / field work	
Practice / placement	
Self-study	120 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Mid-term exam (30%, problem solving)
- Final examination (70%, problem solving)

The evaluation criteria across modes of assessment include the following:

- Demonstration of key knowledge related to the content of course
- Demonstration of an ability to apply the knowledge in a given problem or case study

Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.	● Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. ● Structure and presentation ● Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Chiang, A.C., & Wainwright, K. (2005). Fundamental Methods of Mathematical Economics. 4th edition, McGraw-Hill.

Haeussler, E.F., Paul, R.S., & Wood, R.J. (2018). Introductory Mathematical Analysis for Business, Economics, and the Life and Social Sciences. 14th edition, Pearson.

Jacques, I. (2019). Mathematics for Economics and Business, 9th edition, Pearson.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**1st**
MODULE TITLE	**PRINCIPLES OF MICROECONOMICS**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background
PREREQUISITES:	None
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	No
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This module provides students with an understanding of the principles and analytical methods of microeconomics to examine the behaviour of households and firms. It aims to provide the microeconomic theory necessary for intermediate and other economics and finance modules, as well as enable students to understand and apply economic theory to policy issues. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Recognise the nature of the basic economic problem of optimal resource allocation
2. Understand the behaviour of consumer and producer in the market economy
3. Understand the implications of different market structures for optimal resource allocation
4. Recognise the consequences of and potential constraints for the implementation of government intervention

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
Decision-making	*Respect for the natural environment*
Working independently	*Showing social, professional and ethical responsibility and sensitivity to gender issues*
Team work	*Criticism and self-criticism*
	Production of free, creative and inductive thinking

Working in an international environment *Working in an interdisciplinary environment* *Production of new research ideas*	*Others*

Students are expected to acquire the following general competencies

- Employ a range of resources to evaluate explanations in microeconomics
- Demonstrate adequate self-management, learning, communication, and problem-solving skills
- Decision-making
- Working independently

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Demand and supply
- Elasticity
- Consumer choice
- Firms, production and costs
- Competitive firms and markets
- Monopoly
- Oligopoly
- Monopolistic competition
- Interventions in markets

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	
Bibliographic research	9 hours
Field trips / field work	
Practice / placement	
Self-study	120 hours
Total	***168 hours***

ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Final examination (100%, multiple choice questions and problem solving) The evaluation criteria across modes of assessment include the following:

Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Acemoglu, D., Laibson, D., & List, J. (2021). Microeconomics. 3rd edition, Pearson.
Jeffrey M. Perloff, J.M. (2018) Microeconomics. 8th edition, Pearson.
Mankiw, N.G., & Taylor, M.P. (2020) Microeconomics. 5th edition, Cengage Learning.
Pindyck., R., & Rubinfeld, D. (2017) Microeconomics. 9th edition, Pearson.
Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**1st**
MODULE TITLE	**MANAGEMENT INFORMATION SYSTEMS**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

Management Information Systems is a formal discipline within business education that bridges the gap between computer science and well-known business disciplines such as finance, marketing, and management. This course exposes the student to current theories and practices appropriate for understanding the role and application of information systems for individuals, organizations, and society within a globally competitive context. The course focuses on information technology and its uses in improving work practices, products, and tools for individuals and organizations. In this course, students will learn about the components of management information systems and how to leverage them in business. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Describe the use and function of management information systems
2. Explain the strategic value of information systems in the organization
3. Store and retrieve data by using databases
4. Analyze and design the informational model of various information systems
5. Develop small-scale information systems using Microsoft Access
6. Identify trends in information systems that will impact the next generation of business.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

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

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to Management Information Systems
- MIS Basics – Hardware, Software, Networking, and Security
- Databases and Business Intelligence
- Information Systems Analysis and Design
- Information Systems Development
- Web based Information Systems
- Information Systems in Society and the World

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (Microsoft Access)
- Use of specialised software online / at the university laboratory (Linux/Apache/PHP/MySQL)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	
Laboratory / Clinical Practice	13 hours
Coursework preparation	
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	129 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

Assessment Language, Assessment Methods, Formative

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Mid-term exam (20% - multiple choice test)

or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature-based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Laudon, K., & Laudon, J. (2014). Management Information Systems: Managing the Digital Firm, 13th Global Edition. Pearson.

Kroenke, M.D. (2019) MIS Essentials, Student Value Edition (4th Edition), Pearson.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**2nd**
MODULE TITLE	**FINANCIAL ACCOUNTING I**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

This course provides the accounting treatment procedures regarding items of the Statements of Financial Position as well as, Income Statement. In this respect, it describes the initial recognition and subsequent accounting treatment of assets, liabilities and equity components. Moreover, it describes the accounting rules regarding the recognition of revenues, gains, expenses and losses. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Account for initial recognition and subsequent treatment of accounting items of the Statement of Financial Position (assets, liabilities, equity).
2. Account for recognition and treatment of accounting items of the Income Statement (revenues, gains, expenses, losses).
3. Use judgement to choose accounting policies and accounting estimates.
4. Use depreciation methods and analyze the effects of the choice of depreciation methods on financial statements.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
	Respect for the natural environment
	Showing social, professional and ethical responsibility and

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

Students are expected to acquire the following general competencies

- Work as part of a team.
- Use accounting information for decision-making.
- Work independently.
- Use accounting judgement to form business decisions.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Categories of Assets, Liabilities, Equity, Revenues and Expenses.
- Accounting policies and correction of prior period errors.
- Accounting estimates.
- Accounting for Fixed Assets.
- Accounting for Intangible Assets.
- Accounting for Inventories.
- Accounting for Accounts Receivable.
- Accounting for short-term Investments.
- Accounting for long-term Investments.
- Accounting for short-term Liabilities.
- Accounting for long-term Liabilities.
- Accounting for Equity.
- Accounting for Revenues, Expenses, Gains and Losses.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	26 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	103 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Benedict, A., & Elliott, B. (2010). Financial Accounting: An Introduction. Financial Times. Prentice Hall. USA.

Lubbe, I. Modack, G., & Herbert, S. (2020). Financial Accounting: IFRS Principles, Oxford University Press.

Thomas, A., & Ward, A.M. (2015). Introduction to Financial Accounting, McGraw-Hill Education. USA.

Weetman, P. (2015). Financial Accounting: An Introduction. Pearson Education. USA.

Weygandt, J.J., Kimmel, P.D., (2022). Financial Accounting with International Financial Reporting Standards, John Wiley & Sons.

Weygandt, J.J., Kimmel, P.D., & Kieso, D.E. (2018). Accounting Principles IFRS Version, John Wiley & Sons.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**2nd**
MODULE TITLE	**FINANCIAL MANAGEMENT**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

Good financial decision making is key to the success of any business. This course aims to cover the basic building blocks of financial management that are of primary concern to corporate managers, and all the considerations needed to make financial decisions both inside and outside firms. Students will also get the opportunity to apply these concepts to contemporary business situations. The course will discuss a range of topics relevant to valuation of investments, the relationship between risk and return, the role of debt and equity as well as capital budgeting and project evaluation techniques. We will conclude with a brief introduction to international financial management. By the end of the course students will have a good understanding of factors and frameworks to consider in making good investment and financing decisions. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Describe how different financial markets function.
2. Describe and assess how companies manage long and short-term financing.
3. Estimate the value of different financial instruments such as stocks and bonds.
4. Make capital budgeting decisions under both certainty and uncertainty.
5. Integrate subject matter studied on related modules and to demonstrate the multidisciplinary aspect of practical financial management problems.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies:

- Evaluate possible actions, solutions and strategies for financial decision making.
- Actively seek, evaluate, and, when appropriate, incorporate feedback
- Promotion of free, creative and inductive thinking.
- Objectively critique findings of fellow students through the use of case studies.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- The financial management function
- Sources of financing
- Valuing bonds
- The value of common stocks
- Capital Budgeting: Net Present Value (NPV) and the Internal Rate of Return (IRR)
- Risk and project appraisal
- Capital rationing, taxation and inflation
- International financial management

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	39 hours
Tutorials / Seminars	
Laboratory / Clinical Practice	
Coursework preparation	32 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	97 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Coursework (20% - report)

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Arnold, G. (2002). Corporate Financial Management. Prentice Hall.

Pamasivan, C., & Subramanian. T. (2009). Financial Management. New Age International.

Titman, S., Keown, A., & Martin, J. (2018). Financial Management: Principles and Applications. 13th Edition. Pearson.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**2nd**
MODULE TITLE	**PRINCIPLES OF MACROECONOMICS**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background		
PREREQUISITES:	None		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	No		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

This module is designed to provide an introductory overview to macroeconomics. Among the topics covered are unemployment, inflation, long- and short-run macroeconomic models, fiscal policy, monetary policy and the role of central banks, exchange rate policy and government debt. The module involves the analysis of theoretical macroeconomic models and the examination of economic events. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Understand central theoretical developments in macroeconomics
2. Apply theoretical understanding to the analysis of key policy questions within macroeconomics
3. Understand the role of key assumptions in structuring a variety of long- and short-run macroeconomic models and determining their conclusions
4. Assess the impact of macroeconomic shocks and institutions in determining key economic variables in a variety of models

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
	Respect for difference and multiculturalism
	Respect for the natural environment

Adapting to new situations *Decision-making* *Working independently* *Team work* *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Showing social, professional and ethical responsibility and sensitivity to gender issues* *Criticism and self-criticism* *Production of free, creative and inductive thinking* *Others*

Students are expected to acquire the following general competencies

- Employ a range of data sources to evaluate competing explanations of macroeconomic phenomena
- Demonstrate adequate self-management, learning, communication, and problem-solving skills
- Decision-making
- Working independently

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Measuring national income and growth
- Business cycles
- The money and loanable funds markets
- Inflation
- Unemployment
- Aggregate supply and aggregate demand
- Short-run and long-rum closed economy equilibrium (IS-LM)
- Short-run and long-rum closed economy equilibrium (Mundell-Fleming)
- Fiscal and monetary policy
- Economic growth

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	
Bibliographic research	9 hours
Field trips / field work	
Practice / placement	
Self-study	120 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Final examination (100%, multiple choice questions and problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Abel, A.B., Bernanke, B., & Croushore, D.D. (2021). Macroeconomics. 10th edition, Pearson.

Blanchard, O. (2021). Macroeconomics. 8th edition, Pearson.

Mankiw, N.G. (2022). Macroeconomics. 11th edition, MacMillan Higher Education.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**2nd**
MODULE TITLE	**STATISTICS**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background		
PREREQUISITES:	None		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	No		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

The module provides an introduction to the interpretation and analysis of data through the application of appropriate statistical methodologies. On completion of the module students will have an understanding of descriptive statistics, probability, random variables, discrete and continuous distributions, sampling, estimation and hypothesis testing. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Organise, describe and summarise data
2. Understand probability theory and probability distributions
3. Understand the principles of sampling theory
4. Apply hypothesis testing and interval estimation to sample data

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Working in an interdisciplinary environment
Production of new research ideas

Students are expected to acquire the following general competencies

- Employ a range of data resources
- Demonstrate adequate self-management, learning, communication, and problem-solving skills
- Decision-making
- Working independently

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Descriptive statistics
- Introduction to probability and combinations
- Discrete probability distributions
- Continuous probability distributions
- Sampling and estimation
- Confidence Intervals
- Hypothesis Testing
- Covariance and Correlation

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	
Bibliographic research	9 hours
Field trips / field work	
Practice / placement	
Self-study	120 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Mid-term examination (30% multiple choice questions)
- Final examination (70% problem solving)

The evaluation criteria across modes of assessment include the following:

Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Anderson, D.R., Sweeney, D.J., Williams, T.A., Freeman, J., & Shoesmith, E. (2014). Statistics for Business and Economics. 5th edition, Cengage Learning.

Barrow, M. (2017) Statistics for Economics, Accounting and Business Studies. 7th edition, Pearson.

Newbold, P., Carlson, W.L., & Thorne, B. (2020). Statistics for business and economics. 9th edition, Pearson.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**2nd**
MODULE TITLE	**PRINCIPLES OF FINANCIAL AND TAX LAW**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

It deals with the principles governing taxation and the basic principles of exercising the tax authority. It examines the legal rules and principles governing the budget stages and the role of the EU institutions in the final shaping of the macro-economic figures of the Member States' annual state budget. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.
Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

After successful completion of the course, students will be able to:
1. Understand the concept of tax and the limits of tax authority
2. Understand the basic function of European Economic Governance
3. Interpret the rules related to the above concepts

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Understanding key concepts
- Interpreting relevant rules
- Legal research
- Writing a structured response

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Concept of tax
- Principle of tax certainty
- Principle of tax legality
- Principle of tax fairness
- European Semester
- Fiscal programs
- Stability Programs
- National Reform Programs
- Excessive Deficit Procedure

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)
- Use of specialised software online / at the university laboratory

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Coursework preparation	26 hours
Bibliographic research	20 hours
Self-study	83 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Coursework (30% - written assignment)
- Final examination (70% - essay development)

The evaluation criteria across modes of assessment include the following:

- Demonstration of key knowledge related to the content of course

Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.	• Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Morse G. - William D. -Eden S., Principles of tax law, 9th Ed., Sweet & Maxwell, London 2020

Shome P., Taxation history, theory, law and administration, Springer, 2021 (ebook)

Rod Hague, Martin Harrop, John McCormick, Comparative Government and Politics: An Introduction 10th ed., 2016

N. Nugent, The government and politics of the European Union, Bloomsbury Publishing, 2017

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**3rd**
MODULE TITLE	**MANAGERIAL ACCOUNTING**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

The course provides an introduction to managerial accounting and costing methods. It describes the basic categories of costs and develops methods for the quantification of their behavior. Moreover, it also develops cost accounting concepts and methodologies in order to aid decision making in a firm. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Explain the nature and behavior of various cost categories in relation to business activity.
2. Describe costs by classification, behavior and purpose as well as identify and understand the major elements and components of cost accounting.
3. Explain and apply cost accounting techniques as well as identify the purpose and major component sections of cost accounting.
4. Estimate the break-even point and take decisions about the relation between cost, volume and profit.
5. Understand the use of accounting for managers of the company for planning, controlling and decision-making purposes.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Adopting to new situations.
- Search for, analysis and synthesis of data and information, with the use of the necessary technology.
- Decision-making.
- Work independently as well as in teams.
- Working in an interdisciplinary environment.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Accounting for management, Cost management accounting versus financial accounting.
- Sources of Information for Management, Information Systems for Performance Management, Management Reports, Managing information, Information Systems and Data Analysis.
- Production and non-production costs, direct and indirect costs, fixed and variable costs.
- Life-Cycle Costing, Make or Buy Decisions and Relevant Cost Analysis.
- Cost Behavior and Analysis, Target Costing.
- Job and Process Costing.
- Marginal and Absorption Costing.
- Cost-volume-profit analysis, Sales Mix.
- Cost Analysis for Multiple Products.
- Limiting Factors, Throughput Accounting.
- Activity-Based Costing.
- Cost Accounting for Business Segments.
- Environmental Accounting.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	

preparation, Writing of work / assignments, Artistic creation, etc. *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	<table><tr><td>Self-study</td><td>100 hours</td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Total</td><td>***168 hours***</td></tr></table>
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Bhimani, A., Horngren, C. T., & Datar, S. M., & Rajan, M. (2016). Management and Cost Accounting, Pearson Education.

Drury, C. (2016). Management and Cost Accounting, Cengage Learning EMEA.

Hilton, R., & Platt, D. (2019), Managerial Accounting: Creating Value in a Dynamic Business Environment, McGraw-Hill Education.

Mowen, M.M., Hansen, D.R., & Heitger, D.L. (2017). Managerial Accounting: The Cornerstone of Business Decision-Making, Cengage Learning.

Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2016). Managerial Accounting: Tools for Business Decision Making, John Wiley & Sons.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**3rd**
MODULE TITLE	**INTERNATIONAL FINANCIAL REPORTING STANDARDS I**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The aim of this course is to analyze the International Financial reporting Standards (IFRS) and describe the accounting procedures needed in order to implement the IFRS. The course is based on both theoretical analysis of the International Accounting Standards and the International Financial Reporting Standards as well as practical applications that help the student understand and implement the IFRS. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Implement the International Financial Reporting Standards (IFRS).
2. Use judgement to choose appropriate accounting policies.
3. Provide appropriate accounting treatment of accounting items based on the IFRS.
4. Prepare financial statements according to the IFRS.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Working in an interdisciplinary environment
Production of new research ideas

Students are expected to acquire the following general competencies

- Adopting to new situations.
- Decision-making to implement IFRS.
- Work independently as well as in teams.
- Working in an international environment.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to the IFRS, the Regulatory Framework of Financial Reporting and the Conceptual Framework for Financial Reporting, Case Studies.
- IAS 1: Presentation of Financial Statements and IAS 34: Interim Financial Reporting.
- IAS 7: Statement of Cash Flows, Case Studies.
- IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors.
- IAS 10: Events After the Reporting Period, Case Studies.
- IAS 2: Inventories and IAS 41: Agriculture, Case Studies.
- IAS 16: Property, Plant and Equipment, Case Studies.
- IAS 40: Investment Property, Case Studies.
- IAS 38: Intangible Assets, Case Studies.
- IFRS 16: Leases, Case Studies.
- IAS 37: Provisions, Contingent Liabilities and Contingent Assets, Case Studies.
- IFRS 15: Revenue from Contracts with Customers, Case Studies.
- IAS 33: Earnings Per Share, Case Studies.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Arora, S., (2020). IFRS 16 New Lease Accounting: Know Everything About Lease Valuation From Basics, WITSYNC Soft Solutions Private Limited.

Bragg, S. (2020). IFRS Guidebook: 2020 Edition, AccountingTools, Inc.

Lubbe, I. Modack, G., & Herbert, S. (2020). Financial Sccounting: IFRS Principles, Oxford University Press.

PFK International, (2021). Wiley 2021 Interpretation and Application of IFRS Standards, John Wiley & Sons.

Shuv, S., & Ostrovsky, Y. (2022). Fair Value in Accounting: From Theory to Practice, Anthem Press.

Weygandt, J.J, Kimmel, P.D., & Kieso, D.E. (2018). Accounting Principles IFRS Version, John Wiley & Sons.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**3rd**
MODULE TITLE	**INTERNATIONAL FINANCIAL MARKETS, INSTITUTIONS AND MONEY**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

Due to the economic globalization and the modernization of financial assets, the in-depth understanding of financial markets' functioning and interconnectedness has become increasingly complex. In this module the primary intent is to introduce students to the institutional environment in which financial transactions take place and discuss the underlying economic background. The module discusses the economic principles underpinning the international financial system covering topics related to the functioning of capital markets, financial intermediation, monetary economics, economics of regulation as well as economic crises. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Engage with concepts associated with the economics and functioning of the international financial markets and institutions.
2. Critically discuss issues pertaining the regulation and supervision of financial markets.
3. Interpret theoretical concepts related to the national and international monetary system.
4. Critically evaluate information related to financial issues in a global context with an emphasis on the advantages and complexity of being international.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Work independently
- Decision-making
- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Promotion of free, creative, critical and inductive thinking

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Money and the Financial System
- The Behaviour of Interest Rates
- The Risk and Term Structure of Interest Rates
- Economics of Financial Regulation
- Game Theory and Financial Intermediation
- Banking Industry: Structure and Competition
- Non-Depository Financial Institutions
- Central Banking
- Monetary Theory and Policy
- Financial Crises and the Subprime Meltdown

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
ce-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Coursework preparation	
Self-study	100 hours
Examination including revision	29 hours
Total	***168 hours***

ASSESSMENT

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

Description of the assessment process *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The assessment of the course consists of: • Mid-term exam (20% - multiple choice test) • Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Mishkin, F.S. (2016). The Economics of Money, Banking, and Financial Markets. 11th ed. Pearson.

Fabozzi, F.J., Modigliani, F., & Ferri, M. G. (2013). Foundations of Financial Markets and Institutions. 4th ed. Pearson.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**3rd**
MODULE TITLE	**QUANTITATIVE BUSINESS SKILLS**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background
PREREQUISITES:	None
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	No
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The purpose of the course is to provide students with the practical skills necessary to apply quantitative techniques to a given case. Emphasis will be placed on the implementation of quantitative skills, effective communication and presentation of results as well as the extraction of useful conclusions, while working in a team environment. Cases studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Engage with concepts and principles of data analysis techniques.
2. Demonstrate the ability to use a range of established techniques for graphical and numerical summaries of data and statistical tests.
3. Apply appropriate methods of quantitative analysis to a given case in order to come up with practical conclusions.
4. Use appropriate data and quantitative analysis software in a given case
5. Prepare a well-written report in order to address problems of quantitative nature.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
	Respect for the natural environment
	Showing social, professional and ethical responsibility and

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

Students are expected to acquire the following general competencies

- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Demonstrate adequate self-management, learning, communication, and problem-solving skills
- Decision-making
- Team work

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Data collection and sampling, accessing and downloading electronic data
- Presenting statistical data and writing a statistics report
- Implementing hypothesis testing
- Test of independence and analysis of variance
- Nonparametric tests
- Statistical methods for quality control
- Decision analysis
- Linear programming

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	
Laboratory / Clinical Practice	13 hours
Coursework preparation	40 hours
Bibliographic research	10 hours
Field trips / field work	
Practice / placement	
Self-study	79 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions,

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Coursework (45%, Presentation - Group Report)
- Final Examination (55%)

Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Anderson, D.R, Sweeney, D.J., & Williams, T.A. (2014). Modern Business Statistics with Microsoft Excel. 5th edition, Cengage Learning.

Davis, G., & Pecar, B. (2013). Business Statistics Using Excel. 2nd edition, Oxford University Press.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**3rd**
MODULE TITLE	**BUSINESS STRATEGY**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background, skills development
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This course aims to provide an understanding of the basic principles and practice of strategic management and marketing, both external to the organisation, and internal within the organisation. It is concerned with strategic decision-making in implementing strategy to secure the long term success of the organisation. This course looks at the content and process of strategic decision making from the perspective of managers who are responsible for an entire business unit. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Appreciate the complexity of strategic decision making.
2. Develop strategic analysis skills (environment, industry and organisation).
3. Comment on the strategy of an organisation and its competitive position.
4. Understand how to analyse data about a company and how to build a strategic argument.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
Decision-making	*Respect for the natural environment*
Working independently	*Showing social, professional and ethical responsibility and sensitivity to gender issues*
	Criticism and self-criticism

Team work *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Production of free, creative and inductive thinking* *Others*

Students are expected to acquire the following general competencies:

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

(4) MODULE OUTLINE

The indicative module outline is as follows:

- An introduction to strategic management, with a focus on what is meant by the term "strategy".
- Strategic Analysis, tools and techniques (industry analysis, core capabilities, generic strategies and perceived use value).
- Practical experience applying theory, tools and techniques through case studies and assessment project.
- Strategy as Competitive Positioning and as Resource and Knowledge Advantage.
- Establishing Direction: Strategic Vision and Objectives.
- External Analysis: Industry Environment and Competitive Forces.
- Internal Analysis: Company Resources and Capabilities.
- Strategy Implementation: General Framework.
- Strategy Implementation: Systems, Leadership and Culture.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	39 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	90 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Coursework (40% - public presentation) • Final examination (60% - multiple choice test) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Mellahi K., Meyer K., Narula R., Surdu I., & Verbeke A. (2021). The Oxford Handbook of International Business Strategy, Oxford University Press.

International Academic Journals, e.g. Journal of Management, International Journal of Research in Marketing, Journal of Marketing, Global Strategy Journal.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**4th**
MODULE TITLE	**FINANCIAL ACCOUNTING II**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The course provides an in-depth analysis of the accounting treatment of special items like impairment losses, provisions and deferred taxes. Moreover, it develops the key accounting practice for special forms of accounting relating to public sector accounting and shipping accounting as well as issues on disclosures including ESG disclosure. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Analyze special topics in accounting.
2. Use impairment testing for assets.
3. Use judgement to recognize provisions, and disclose contingent liabilities and assets.
4. Analyze special forms of accounting including, Maritime Accounting, Hotel Accounting and Public Sector Accounting.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
	Respect for difference and multiculturalism
	Respect for the natural environment
Adapting to new situations	*Showing social, professional and ethical responsibility and sensitivity to gender issues*
Decision-making	
Working independently	*Criticism and self-criticism*
Team work	*Production of free, creative and inductive thinking*

Working in an international environment *Others* *Working in an interdisciplinary environment* *Production of new research ideas*
Students are expected to acquire the following general competencies • Work as part of a team. • Use accounting information for decision-making. • Work independently. • Use accounting judgement to form business decisions.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to special issues in accounting.
- Impairment accounting.
- Reversal of an impairment loss.
- Accounting for Provisions.
- Disclosure of Contingent Liabilities and Assets.
- Deferred Taxation.
- Accounting of Government Grants.
- Maritime accounting.
- Hotel Accounting.
- Public Sector Accounting.
- Non-Financial Information Disclosure.
- Special Issues in ESG Disclosures.
- Non-Financial Disclosure of Public Interest Entities.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Mid-term exam (30%)
- Final examination (70%)

Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Elentably, A. (2016). Shipping Finance and Shipping Accounting, LAP LAMBERT Academic Publishing.

Kieso, D.E., Weygandt, J.J, Warfield, T.D. (2020). Intermediate Accounting IFRS, Willey.

Lykkesfeldt, P., & Kjaergaard, L.L. (2022). Investor Relations and ESG Reporting in a Regulatory Perspective: A Practical Guide for Financial Market Participants, Palgrave Macmillan.

Budding, B., Grossi, G., & Tagesson, T. (2014). Public Sector Accounting, Routledge.

Weygandt, J.J, & Kimmel, P.D. (2022). Financial Accounting with International Financial Reporting Standards, Wiley.

Weygandt, J.J, Kimmel, P.D., & Kieso, D.E. (2018). Accounting Principles IFRS Version, John Wiley & Sons.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**4th**
MODULE TITLE	**FINANCIAL STATEMENT ANALYSIS**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This module aims to develop a number of tools that can be used for the analysis of the financial statements and decision making. It describes the inner and outer economic environment of a firm and how it affects its main business decisions. Moreover, it provides a number of methodologies for the valuation of profit and non-for-profit entities. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Evaluate the financial reporting framework and advise on and report the financial performance of entities.
2. Explain reporting issues relating to specialized entities as well as discuss the implications of changes in accounting regulation on financial reporting.
3. Appraise the financial performance and position of entities and evaluate current developments.
4. Assess the strategic position of an organization and evaluate the strategic choices available to an organization.
5. Discuss how an organization evaluates business processes and structures in order to implement and support the organization's strategy taking into account of customer and other major stakeholder requirements.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Adopting to new situations.
- Decision-making.
- Work independently as well as in teams.
- Working in an international environment.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- An overview of financial statements analysis.
- Vertical and horizontal analysis, An introduction to financial analysis ratios.
- Financial analysis of the Statement of Financial Position, Financial condition analysis, Analysis of off-Balance Sheet Assets and Liabilities.
- Financial analysis of the Income Statement and Statement of Stockholders Equity, Financial performance analysis.
- Financial analysis of the Statement of Cash Flows, cash flow analysis.
- Earnings and financial reporting quality, Limitations of financial statements.
- Liquidity and Activity ratios, Profitability and capital structure ratios, Relating the ratios: The DuPont system.
- Market ratios: Economy industry and firm.
- Projections and pro-forma statements.
- Limitations of financial statements for forecasting purposes and interpretation techniques.
- Financial analysis of business combinations.
- Financial analysis of global operations, Financial analysis of firms of the financial sector.
- Financial analysis of not for profit and public sector entities.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	

preparation, Writing of work / assignments, Artistic creation, etc. *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	<table><tr><td>Self-study</td><td>100 hours</td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Total</td><td>***168 hours***</td></tr></table>
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Alexander, J. (2018). Financial Planning & Analysis and Performance Management, Wiley.

Easton, P.D. (2022). Financial Statement Analysis and Valuation, Cambridge Business Publishers.

Fridson, M.S. (2022). Financial Statement Analysis: A Practitioner's Guide, Wiley.

Subramanyam, K.R. (2014). Financial Statement Analysis, McGraw-Hill Education.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**4th**
MODULE TITLE	**CORPORATE FINANCE**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The course develops the fundamental knowledge required for the evaluation of capital, the valuation of firms and their stocks, as well as issues related to the management of short-run financing. Fundamental concepts such as the weighted average cost of capital will be analysed in-depth to provide an accurate determination, while a range of capital investment types will be evaluated on the basis of their opportunity cost. The crucial issue of the ideal capital structure of the firm will be evaluated with a view to maximizing shareholders' wealth. Finally, the module considers fundamental principles of dividend policy. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Distinguish different types of business structure, identify the major corporate financial decisions and corporate objective, and describe some important basic concepts.
2. Apply skills in evaluating capital budgeting projects by using different methods of project evaluation.
3. Use appropriate techniques to determine the cost of capital of a firm.
4. Critically apply and discuss the theories detailing the capital structure and assess the impact of capital structure on the value of the firm and the price of its stock.
5. Critically discuss the theories related to corporations' dividend policy .

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies:

- Critical thinking and problem solving. Our students will have critical thinking and problem solving skills applicable to business and management practice or issues.
- Teamwork. Our graduates will be effective team participants.
- Promotion of free, creative and inductive thinking.
- Communication. Our students will produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to Corporate Finance
- Cost of Capital Determination
- Capital Budgeting in Practice
- Capital Structure Theory
- Optimal Capital Structure
- Working Capital Management
- Dividend Policy
- Valuation
- Mergers and Acquisitions

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	39 hours
Assignment preparation	32 hours
Self-study	97 hours
Total	***168 hours***

as the hours of self-study in accordance with ECTS principles.	
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Coursework (20% - report) • Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Brealey, M., Myers, S., & Allien, F. Principles of Corporate Finance. McGraw-Hill.

Besley, S., & Brigham E. CFIN, 7th Edition (or earlier). Cengage.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**4th**
MODULE TITLE	**PORTFOLIO MANAGEMENT**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The course examines the theoretical basis and practical approach to the management of stocks and investment portfolios. The basic theoretical framework is standard portfolio theory and its extensions. The course objective is to equip students with practical skills for investment management. The course will rely heavily on Excel modeling using real world data. Students, apart from engaging with the theoretical foundations of portfolio theory, they will also develop a practical understanding of the investment process stages, involve the concept of market expectations, form a strategic asset allocation basis and select the optimal investment strategy. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Compare assets based on the risk-return relationship.
2. Build efficient portfolios with or without constraints.
3. Distinguish between systematic and idiosyncratic risk.
4. Acknowledge the existence of mispricing on stocks or portfolios.
5. Critically apply and discuss the theories detailing the CAPM and their implications on real financial data.
6. Empirically assess the out of sample performance of trading strategies.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies:

- Critical thinking and problem solving. Students will demonstrate critical thinking and problem solving skills applicable to business and management practice or issues.
- Teamwork. Students will be effective team participants.
- Promotion of free, creative and inductive thinking.
- Communication. Students will produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Portfolio management: An overview
- Portfolio risk and return
- Risk aversion and portfolio selection
- Efficient frontier and investor's optimal portfolio
- Portfolio optimization with constraints
- Capital allocation line and optimal risky portfolio
- Capital market theory
- Deriving the CAPM
- Empirical estimation of CAPM
- CAPM's applications in portfolio construction
- Portfolio performance appraisal measures

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	39 hours
Assignment preparation	32 hours
Self-study	97 hours
Total	***168 hours***

as the hours of self-study in accordance with ECTS principles.	
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Coursework (20% - report) • Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

CFA-Institute. Portfolio management in practice: Equity portfolio management workbook. Wiley. Last edition.

Elton, E., Brown, S., Gruber, M. and Goetzmann, W. Modern portfolio theory and investment analysis. Wiley. Last edition.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**4th**
MODULE TITLE	**INTRODUCTION TO ECONOMETRICS**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background		
PREREQUISITES:	None		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	No		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

The module provides an introduction to the interpretation and analysis of economic and financial data through the application of appropriate econometric methodologies. The content includes simple and multiple regression analysis, autocorrelation, multicollinearity, heteroscedasticity, model specification, and dummy variables. Appropriate methods will be discussed to test research hypotheses and evaluate the appropriateness of the models used. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Engage with the theoretical underpinnings of simple and multiple regression and apply them in an example case.
2. Identify the nature of specific econometric problems and select an appropriate method of addressing them.
3. Interpret the results of econometric analysis and relate these to the relevant economic and financial theory.
4. Use appropriate econometric software to undertake the estimation of economic relationships.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Demonstrate adequate self-management, learning, communication, and problem-solving skills
- Decision-making
- Working independently

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Econometric data
- Simple regression analysis
- Multiple regression analysis
- Testing econometric hypotheses
- Autocorrelation
- Multicollinearity
- Heteroscedasticity
- Model specification
- Dummy variables

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)
- Use of specialised econometrics software

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	
Bibliographic research	9 hours
Field trips / field work	
Practice / placement	
Self-study	120 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The assessment of the course consists of: • Mid-term test (30% - multiple choice questions) • Final examination (70%, problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Carter, H.R., Griffiths, W.H., & Lim, G.C. (2018) Principles of Econometrics. 5th edition, John Wiley and Sons.

Gujarati, D.N. and Porter, D.C. (2009) Basic Econometrics. 5th edition, McGraw-Hill.

Stock, H.J. and Watson, M.W. (2020) Introduction to Econometrics. 4th edition, Pearson.

Wooldridge, J. (2020) Introductory Econometrics: A modern approach. 7th edition, Cengage Learning.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**5th**
MODULE TITLE	**INTERNATIONAL FINANCIAL REPORTING STANDARDS II**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The course analyzes advanced topics of International Financial Reporting Standards (IFRS). In this respect, it describes the accounting procedures and develops the appropriate accounting treatment of special topics like deferred taxation. The course is based both on the analysis of the relevant International Accounting Standards and International Financial Reporting Standards as well as on case studies. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Implement the International Financial Reporting Standards (IFRS).
2. Use judgement to choose appropriate accounting treatment under IFRS.
3. Provide appropriate accounting treatment of accounting items based on the IFRS.
4. Provide guidance on accounting treatment of special items under IFRS.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
Decision-making	*Respect for the natural environment*
Working independently	*Showing social, professional and ethical responsibility and sensitivity to gender issues*
	Criticism and self-criticism

Team work *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Production of free, creative and inductive thinking* *Others*

Students are expected to acquire the following general competencies

- Adopting to new situations.
- Decision-making to implement IFRS.
- Work independently as well as in teams.
- Working in an international environment.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- IAS 20: Accounting for Government Grants and Disclosure of Government Assistance.
- IAS 21: The Effects of Changes in Foreign Exchange Rates, IAS 23: Borrowing Costs, IAS 29: Financial Reporting in Hyperinflationary Economies.
- IFRS 2: Share-based Payment, IFRS 4: Insurance Contracts and introduction to IFRS 17: Insurance Contracts.
- IFRS 8: Operating Segments.
- IFRS 5: Non-current Assets Held for Sale and Discontinued Operations, IFRS 6: Exploration for and Evaluation of Mineral Resources.
- IFRS 14: Regulatory Deferral Accounts.
- IFRS 13: Fair Value.
- IAS 12: Income Taxes.
- IAS 32: Financial Instruments: Presentation.
- IFRS 9: Financial Instruments and IFRS 7: Financial Instruments: Disclosures.
- IAS 19: Employee Benefits, IAS 26: Accounting and Reporting by Retirement Benefit Plans.
- IAS 36: Impairment of Assets.
- IAS 24: Related Party Disclosures, IAS 27: Separate Financial Statements, IAS 28: Investments in Associates and Joint Ventures, IFRS 10: Consolidated Financial Statements, IFRS 11: Joint Arrangements, IFRS 12: Disclosure of Interests in Other Entities.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours

preparation, Writing of work / assignments, Artistic creation, etc. *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	<table><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Total</td><td>168 hours</td></tr></table>
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Bragg, S. (2020). IFRS Guidebook: 2020 Edition, Accounting Tools, Inc.

Lubbe, I. Modack, G., & Herbert, S. (2020). Financial Accounting: IFRS Principles, Oxford University Press.

PFK International (2021). Wiley 2021 Interpretation and Application of IFRS Standards, Willey.

Ramirez, J. (2015). Accounting for Derivatives: Advanced Hedging under IFRS 9, Willey.

Shuv, S., & Ostrovsky, Y. (2022). Fair Value in Accounting: From Theory to Practice, Anthem Press.

Weygandt, J.J, Kimmel, P.D., & Kieso, D.E. (2018), Accounting Principles IFRS Version, John Wiley & Sons.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**5th**
MODULE TITLE	**AUDITING AND INTERNAL CONTROL**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This module aims to develop the basic principles of the auditing and assurance process in the context of professional regulatory and professional ethics frameworks. Moreover, the course analyzes, evaluates and concludes on the assurance engagement and other audit and assurance issues in the context of best practice, along with an introduction to internal audit procedures. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Explain the nature, purpose and scope of assurance engagements including the role of the external audit and its regulatory and ethical framework.
2. Explain the nature of internal audit and describe its role as part of overall performance management and its relationship with the external audit.
3. Demonstrate how the auditor obtains an understanding of the entity and its environment, assesses the risk of material misstatement and plans an audit of financial statements.
4. Identify and describe the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISA).
5. Evaluate findings and modify the audit plan and explain how the conclusions from audit work are reflected in different types of audit report, explain the elements of each type of report.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Decision-making.
- Working in an international environment.
- Work independently as well as in teams.
- Adapting to new situations.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Audit Framework and Regulatory Environment, Information Technology, Social and Environmental Auditing, Other assurance engagements.
- Audit Report, External and internal audit, Reports to Management.
- Professional and Ethical Considerations.
- Internal Audit – Control.
- Audit Sampling, Planning and Risk Assessment, Accepting the audit, Continuation of an audit.
- Understanding of the entities' environment, Audit Evidence, Planning and documentation.
- Auditing of Revenues, Auditing Expenses, Auditing Payroll Transactions.
- Auditing of Tangible Assets.
- Auditing of Intangible Assets.
- Auditing Inventories.
- Auditing Cash and Investments.
- Auditing Stockholders' Equity and Liabilities.
- Management Representations, Review and reporting, Audit finalization and the final review, Subsequent events, Going Concern.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours

preparation, Writing of work / assignments, Artistic creation, etc. *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	<table><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Total</td><td>***168 hours***</td></tr></table>
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Knapp, M. C. (2014), Contemporary Auditing. 10th Edition, Cengage Learning.

Karthikeyan, B. Ramya, A., (2021), Principles of Auditing: Auditing, Internal control, Verification and Valuation of Assets and Liabilities, LAP LAMBERT Academic Publishing.

Reding K.R., Sobel P.J., Anderson U. L., Head M.J., Ramamoorti S., Salamasick M. and Riddle C., (2013), 3rd Edition, The IIA Research Foundation.

Thibodeau, J., & Freier, D. (2013), Auditing and Accounting Cases: Investigating Issues of Fraud and Professional Ethics. 4th Edition, McGraw-Hill Higher Education.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**5th**
MODULE TITLE	**INTERNATIONAL FINANCE**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background		
PREREQUISITES:	None		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	No		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

This module provides an introduction both to the main forces shaping the international financial environment and to the techniques and strategies used by organisations to respond to this environment when making financial decisions. Among the issues covered are international trade, capital flows, exchange rate determination as well as international investment decisions. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

- Appreciate the most important similarities and differences between studying financial decision making in a national and an international context
- To understand the basic functions of international financial markets and the way in which international financial institutions interact with these markets
- To understand the equilibrium conditions governing international markets for short-term capital and the evidence that has been put forward to test whether these conditions hold in practice
- To understand the concepts of real and nominal exchange rates and how these relate to the different components of the balance of payments.
- To gain an awareness towards fundamental principles in decision-making for international investments

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Employ a range of data sources to evaluate competing explanations of macroeconomic phenomena
- Demonstrate adequate self-management, learning, communication, and problem-solving skills
- Decision-making
- Working independently

(4) MODULE OUTLINE

The indicative module outline is as follows:

- International trade and capital flows
- Exchange rates
- Law of one price
- Covered and uncovered interest rate parity
- Managing international risk (hedging and derivatives; translation, operating and transaction exposure)
- International investments
- International portfolio management
- Financing international activities (debt finance, equity finance)

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	● Communication and content sharing via Open E-Class ● Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	
Bibliographic research	9 hours
Field trips / field work	
Practice / placement	
Self-study	120 hours
Total	***168 hours***

ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: ● Coursework (40%, essay) ● Final examination (60%, multiple choice questions, problem solving) The evaluation criteria across modes of assessment include the following: ● Demonstration of key knowledge related to the content of course ● Demonstration of an ability to apply the knowledge in a given problem or case study ● Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. ● Structure and presentation ● Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Eiteman, D.K., Stonehill, A.I., & Moffett, M.H. (2021). Multinational Business Finance. 15th edition, Pearson.

Krugman, P.R., Obstfeld, M., & Melitz, M. (2022) International Finance: Theory and Policy, 12th edition, Pearson.

Pilbeam, K. (2013) International Finance. 4th edition, Palgrave/Macmillan.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**5th**
MODULE TITLE	**INVESTMENTS**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Specialization
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This course builds on investment theory with an emphasis on establishing appropriate investment objectives, measuring and managing investment risk and return. In this course, different strategies and decisions are discussed which maximize the return by alleviating the risks, if not eliminated. The course provides a practical, hands-on experience in investment management through a portfolio project. The course prepares future portfolio managers for selecting assets, managing risk and constructing optimal portfolios. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.
Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Discuss the role and the purpose of single and multifactor models and how these can be used to portfolio construction.
2. Discuss the development in asset pricing theories for asset allocation.
3. Construct and manage a portfolio of securities, create an investment policy statement matching a client's portfolio objectives and constraints.
4. Measure and evaluate portfolio performance.
5. Demonstrate knowledge and understanding of the concept and testing of market efficiency.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies:

- Critical thinking and problem solving. Our students will have critical thinking and problem solving skills applicable to business and management practice or issues.
- Teamwork. Our graduates will be effective team participants.
- Promotion of free, creative and inductive thinking.
- Communication. Our students will produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.
- Production of new research ideas.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- The behavior of stock market prices
- The effects of instability on the minimum variance portfolio
- The index models and the CAPM
- The time varying nature of systematic risk
- Multifactor models
- Arbitrage Pricing Theory
- Decomposition of risk and returns
- Tracking and pure factor portfolios
- Hedging strategies
- Testing the market efficiency

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	39 hours
Assignment preparation	32 hours
Self-study	97 hours
Total	***168 hours***

as the hours of self-study in accordance with ECTS principles.	
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Coursework (20% - report) • Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

DeFusco, R., McLeavey, D., Pinto, J., & Runkle, D. Quantitative Investment Analysis. John Wiley & Sons. Last Edition.

Maginn, J., Tuttle, D., McLeavey, D., & Pinto, J. Managing Investment Portfolios. John Wiley & Sons. Last Edition.

Elton, E., Brown, S., Gruber, M., & Goetzmann, W. Modern Portfolio Theory and Investment Analysis. Wiley. Last edition.

Ang, A. Asset Management: A Systematic Approach to Factor Investing. Oxford University Press. Last edition.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**5th**
MODULE TITLE	**APPLIED ECONOMETRICS**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	General background		
PREREQUISITES:	None		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	No		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

This module builds on the material covered in *Introduction to Econometrics* and further broadens students' knowledge and practical skills of econometrics. The module provides students with the econometric skills needed to successfully investigate economic, financial and accounting relationships by using appropriate methodologies and software. The content covers special issues in linear and discrete choice models and introduces students to time series econometrics and econometrics of panel data. Financial applications will be used to apply knowledge such as the Capital Asset Pricing Model and its multi-factor extensions, herding, efficient market hypothesis, event studies, return spillovers, etc. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Engage with the theory and practice of advanced econometric approaches related to cross-sectional, time series, or panel data applications.
2. Interpret the results of econometric analysis.
3. Use appropriate econometric software to undertake the estimation of relationships.
4. Apply appropriate econometric methods to the testing and estimation of relationships.
5. Interpret and assess the findings reported in published research.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Demonstrate adequate self-management, learning, communication, and problem-solving skills
- Decision-making
- Working independently

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Special issues in cross-sectional regression analysis
- Limited dependent variable regression models
- Random walks and unit roots
- ARIMA models
- Cointegration
- VAR models and Granger causality
- ARCH-GARCH models
- Panel data

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)
- Use of specialised econometrics software

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	
Laboratory / Clinical Practice	13 hours
Coursework preparation	50 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	79 hours
Total	***168 hours***

ASSESSMENT

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

Description of the assessment process *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The assessment of the course consists of: ● Coursework (45%, group coursework portfolio) ● Final exam (55%, problem solving) The evaluation criteria across modes of assessment include the following: ● Demonstration of key knowledge related to the content of course ● Demonstration of an ability to apply the knowledge in a given problem or case study ● Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. ● Structure and presentation ● Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Asteriou, D., & Hall, S.G. (2021) Applied Econometrics. 4th edition, Palgrave Macmillan.

Carter, H.R., Griffiths, W.H., & Lim, G.C. (2018) Principles of Econometrics. 5th edition, John Wiley and Sons.

Gujarati, D.N. and Porter, D.C. (2009) Basic Econometrics. 5th edition, McGraw-Hill.

Wooldridge, J. (2020) Introductory Econometrics: A Modern Approach. 7th edition, Cengage Learning.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**6th**
MODULE TITLE	**INTERNATIONAL STANDARDS ON AUDITING**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This module describes the International Standards on Auditing (ISA) and their main provisions. The course also provides a number of practical application and examples to gain understanding on the implementation of the ISA, as well as, analysis on exercising professional judgement on the application of ISA. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Describe and explain the international regulatory framework of auditing standards.
2. Discuss and apply specified International Standards on Auditing to practical situations.
3. Examine the fundamental requirements of ISAs on a regular basis.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Decision-making
- Working in an international environment
- Work independently as well as in teams
- Working in an interdisciplinary environment

(4) MODULE OUTLINE

The indicative module outline is as follows:

- The nature and operations of the ISAs.
- ISA 200, 210, 220, 230.
- ISA 240, 250, 260, 265.
- ISA 300, 315, 320, 330.
- ISA 402, 450.
- ISA 500, 501.
- ISA 505, 510, 520, 530.
- ISA 540, 550, 560, 570.
- ISA 580, 600, 610, 620.
- ISA 700, 705.
- ISA 706, 710, 720.
- ISA 800, 805, 810.
- Current developments in ISA.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions,

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Mid-term exam (30%)
- Final examination (70%)

Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Arens, A.A., Elder, R.J., & Beasley, M.S. (2013). Auditing and Assurance Services. 15th Edition, Prentice Hall.

Collings, S. (2011). Interpretation and Application of International Standards on Auditing, Wiley.

Hayes, R., Wallage, P., & Gortemaker H. (2015). Principles of Auditing, An Introduction to International Standards on Auditing, 3rd Edition, Prentice Hall.

Schockaert, D. (2019). International Standards on Auditing: An Institutional Driver for Audit Quality, CHARTE.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**6th**
MODULE TITLE	**TAXATION**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This module aims to provide an analysis of tax accounting. It includes taxation of physical and legal entities along with special cases of taxation such as special contributions. Moreover, the course extends to social insurance contributions and topics relating to Value Added tax (VAT). Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Discuss the operation and scope of A tax system.
2. Explain and compute the income tax liabilities of individuals as well as the corporate tax liabilities of groups of companies.
3. Understand and compute the capital gains tax liabilities of individuals and companies.
4. Explain and compute the effect of social insurance contributions on employees, employers and the self-employed.
5. Understand and compute the effects of value added tax on incorporated and unincorporated businesses.
6. Identify and explain the obligations of tax payers and/or agents and the implications of non-compliance.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Decision-making
- Working in an international environment
- Work independently as well as in teams
- Adapting to new situations

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Greek tax system: The overall function and purpose of taxation in a modern economy.
- Taxation of physical entities, Income tax, income from employment, self-employment, pensions and investment income, computation of income tax liabilities and taxable income, the use of exemptions and reliefs in deferring and minimizing income tax liabilities.
- Corporate tax and taxation of legal entities, profits charged to corporate tax, computation of corporate tax liabilities, the effect of a group on the corporation tax liability, the use of exemptions and reliefs in deferring and minimizing corporation tax liabilities.
- Taxation of capital gains, computation of tax payable stemming from capital gains (individuals and companies),
- Exemptions and reliefs in deferring and minimizing capital gains tax liabilities, gains and losses from disposal of immovable property.
- Gains and losses from the disposal of shares.
- Social insurance contributions, (regarding both employees and employers).
- Special contributions, social cohesion fund contribution, the scope of special contributions (i.e. special solidarity contributions, special contributions for the defense), comprehensive computation of special contribution liabilities for individuals and companies, deemed distribution provisions and the comprehensive computation of the tax liability.
- Value Added Tax (VAT), Scope of VAT, Greek Tax System and VAT.
- VAT registration, VAT requirements, VAT liabilities.
- The system for self and temporary assessment and the making of returns, the time limits for the submission of returns, information, objections, claims and payment of tax.
- Penalties for non-compliance.
- Internal Revenue Code, Treasury Interpretations, Judicial Interpretations

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)

TEACHING

The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other

Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Mid-term exam (30%)
- Final examination (70%)

The evaluation criteria across modes of assessment include the following:

- Demonstration of key knowledge related to the content of course
- Demonstration of an ability to apply the knowledge in a given problem or case study
- Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments.
- Structure and presentation
- Use of English language

More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Bragg, S. (2020). IFRS Guidebook: 2020 Edition, Accounting Tools, Inc.

Schwidetzky, W.D., & Brown, F.D. (2021). Understanding Taxation of Business Entities, Carolina Academic Press.

Scholes, M., Wolfson, M., & Erickson, M. (2015). Taxes and Business Strategy: A Planning Approach, 5th Edition, Prentice Hall.

Wells, B., (2022), International Taxation, Foundation Press.

Weygandt, J.J, Kimmel, P.D., & Kieso, D.E. (2018). Accounting Principles IFRS Version, John Wiley & Sons.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**6th**
MODULE TITLE	**BUSINESS ETHICS AND ESG**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This course introduces students to ethical reasoning as it applies to the complex world of businesses in a globalized world. Business ethics applies to both employee and employer conduct, conduct on behalf of a business and conduct within a business. We will use ethical framing and ethical theories to examine dilemmas that arise at different stages and phases of business conduct. Topics to be covered likely include: why be ethical?; standards of ethics; stockholder v. stakeholder theory; social responsibility and environmental responsibility. Students will evaluate case studies and practices in order to develop the skills for leading and developing sustainable business models that adhere to a code of behavior influenced by industrial, organizational, national, and international standards. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

- Develop critical reading and critical analysis skills to ethical decision making.
- Understand the fundamental ethical principles necessary to evaluate and analyze contemporary issues in business ethics.
- Assess the role and responsibility of business in society, both locally and globally.
- Evaluate the components of ESG and apply these to ESG program development.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies:

- Critical thinking and problem solving. Our students will have critical thinking and problem solving skills applicable to business and management practice or issues.
- Teamwork. Our graduates will be effective team participants.
- Promotion of free, creative and inductive thinking.
- Production of new research ideas.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Business ethics
- Defining the agent
- Stakeholder management
- Factors affecting stakeholder relationships and corporate governance
- Corporate governance and stakeholder management risks and benefits
- Analyst considerations in corporate governance and stakeholder management
- ESG considerations for investors
- ESG factors in investment analysis

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	39 hours
Assignment preparation	32 hours
Self-study	97 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

- Coursework (20% - report)

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Chandler, D. Strategic Corporate Social Responsibility. SAGE. Last edition.
Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**6th**
MODULE TITLE	**FINANCIAL DERIVATIVES**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Specialization		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

This module deals with the products and strategies of International Investment Banks. It includes the description and analysis of the characteristics of the most commonly used financial derivatives such as Futures, Forwards, Swaps and Options relating to commodity markets and stocks. Modern techniques are used to evaluate financial derivatives. Emphasis is placed on how International Investment Banks value and use financial derivatives and how they encourage their clients to use derivative products to implement risk management strategies within corporate applications. Specifically, students will first cover topics related to futures and forward contracts. Then we will study the options and various strategies. Black-Scholes valuation models and Binomial Trees are also an important part of the course. Students will learn the techniques used to value financial derivatives and hedge risk exposure. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Understand and evaluate Futures contracts markets, the use of Futures contracts for hedging, and the pricing process for Futures and Forward contracts.
2. They understand and evaluate swaps, options markets, properties of stock option prices as well as the use of options on stock indices.
3. Understand and apply strategies to the process of buying and selling stocks and exercising options

4. Apply pricing and valuing financial derivatives with binomial trees and the Black-Scholes model as well as developing sensitivity measurements (delta, gamma, vega, theta, etc.).

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Understanding of financial derivatives and derivatives markets.
- Evaluation and pricing of various types of financial derivatives (Futures, Forwards, Swaps and Options).
- Data analysis and decision-making regarding the use of derivative products and the appropriate investment positions in financial derivatives products.
- Sensitivity analysis and identification of optimal positions for hedging risks.
- Strategic application of derivative financial products in the portfolio composition process.
- Group work, literature review and knowledge synthesis through coursework preparation.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to Financial Derivatives
- Futures Markets
- Hedging strategies using Futures
- Interest rates
- Determination of Forward and Futures prices
- Swaps
- Option Markets
- Trading strategies involving stock options
- Properties of stock options
- Binomial Trees
- The Black-Scholes-Merton model

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc. *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	<table><tr><td>Laboratory / Clinical Practice</td><td></td></tr><tr><td>Coursework preparation</td><td></td></tr><tr><td>Bibliographic research</td><td>20 hours</td></tr><tr><td>Field trips / field work</td><td></td></tr><tr><td>Practice / placement</td><td></td></tr><tr><td>Self-study</td><td>103 hours</td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Total</td><td>168 hours</td></tr></table>
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (20% - multiple choice test) • Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Cuthbertson, K., Nitzsche, D., & O'Sullivan, N. (2019). Derivatives: Theory and Practice. John Wiley & Sons.

Hull, J.C., (2017). Fundamentals of Futures and Options Markets. 9th Edition. Pearson.

McDonald, R.L. (2009). Fundamentals of Derivatives Markets. Pearson.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**6th**
MODULE TITLE	**BUSINESS ANALYTICS**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This course provides an introduction to methods and tools of business analytics. It covers the data handling and visualization, along with the methods that can be used for data analysis. The epicenter of the course is the use of the results of the analysis in order to provide business reports that facilitate business decisions. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Handle data from various sources, account for missing and extreme observations.
2. Reduce the size of the data dimension.
3. Visualize the data.
4. Use data clustering analysis.
5. Develop problem solving techniques using appropriate data science methods.
6. Interpret business analytics results and facilitate decision making.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology
Adapting to new situations
Decision-making
Working independently
Project planning and management
Respect for difference and multiculturalism
Respect for the natural environment
Showing social, professional and ethical responsibility and sensitivity to gender issues
Criticism and self-criticism

Team work *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Production of free, creative and inductive thinking* *Others*

Students are expected to acquire the following general competencies

- Adopting to new situations.
- Decision-making.
- Work independently as well as in teams.
- Production of new research ideas.
- Production of free, creative and inductive thinking.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to business analytics.
- Use of data handling techniques, Data sampling.
- Data retrieval and preprocessing, Big data analysis.
- Visualization of data and Descriptive Statistics.
- Preliminary analysis and correlation analysis.
- Clustering methods.
- Unsupervised learning.
- An introduction to Regression Analysis.
- Advanced Regression Analysis.
- Artificial Intelligence methods, Machine learning.
- Simultaneous analysis, Network Analysis.
- Textual Analysis.
- Data analysis report writing.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	49 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	80 hours
Total	***168 hours***

ASSESSMENT *Description of the assessment process*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of:

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Coursework (40%, written report) • Final examination (60%, problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Camm, J.D., Cochran, J.J. Fry, M.J., Ohlmann, J.W., & Anderson, D.R. (2022), Business Analytics, Cengage Learning.

Clarke, E. (2022), Everything Data Analytics-A Beginner's Guide to Data Literacy: Understanding the Processes That Turn Data Into Insights, Kenneth Michael Fornari.

Kelly, N. (2021), Delivering Data Analytics: A Step-By-Step Guide to Driving Adoption of Business Intelligence from Planning to Launch, Kogan Page.

Levine, D. and Stephan, D. (2022), Even You Can Learn Statistics and Analytics: An Easy to Understand Guide, Addison-Wesley Professional.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**7th**
MODULE TITLE	**INTERNAL CONTROL AND RISK MANAGEMENT**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The aim of this course is to provide an in-depth analysis of various risk management issues and examine certain internal auditing topics. In particular, the course offers a thorough evaluation of risk categories including, interest rate risk, credit risk, liquidity risk, capital risk, fraud risk and market risk. Moreover, the course provides an in-depth analysis of the internal control system and procedures, as well as the risk management procedures. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Explain the nature of internal audit and describe its role as part of overall performance management and its relationship with the external audit.
2. Describe and evaluate information systems and internal controls to identify and communicate control risks and their potential consequences making appropriate recommendations.
3. Identify and describe the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISA).
4. Recognize the legal and regulatory environment and its impact on audit and assurance practice.
5. Assess the various forms of risk and develop risk management mechanisms.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Decision-making.
- Working in an international environment.
- Work independently as well as in teams.
- Adapting to new situations.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to Internal Control and Risk management: Scope and importance, Systems of internal control.
- Internal Control of Accounts of the Statement of Financial Position.
- Internal Control of Accounts of the Income Statement.
- Audit Sampling, Tests of control.
- Audit Evidence.
- Risk and Control, Evaluation of the Internal Control system.
- Credit risk analysis – credit ratings.
- Liquidity risk management.
- Market risk.
- Value at risk.
- Communication in an internal control system.
- Internal control and risk management in financial institutions, Government policies and global banking supervision, Basel accord and capital adequacy planning.
- Building and implementing a successful internal control system.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.	Total: ***168 hours***
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Dorminey, J.W., Fleming, A.S., Kranacher, M.J., Riley Jr. R.A. (2010), Beyond the Fraud Triangle. (cover story). CPA Journal, 80(7),16-23.

International Organization for Standardization, (2018), ISO 31000 Risk Management - Guidelines, International Organization for Standardization.

International Organization for Standardization, (2019), ISO 31010 Risk Management - Risk Assessment Techniques, International Organization for Standardization.

Koulafetis, P. (2017), Modern Credit Risk Management. Palgrave Macmillan.

Soltani, B. (2014), The Anatomy of Corporate Fraud: A Comparative Analysis of High Profile American and European Corporate Scandals. Journal of business ethics, 120(2), 251-274.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**7th**
MODULE TITLE	**ADVANCED MANAGERIAL ACCOUNTING**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The course provides an in-depth analysis of advanced methodologies used in managerial accounting for decision making and strategic decision making. The course is structured along budget procedures and analysis of various variances, as well as, business valuation and pricing methods. Moreover, the course provides a number of methods to analyze decisions relating to transfer pricing. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Use advanced methods of Managerial Accounting for decision taking.
2. Prepare a full budget.
3. Use standard cost techniques to take decisions regarding productions costs.
4. Prepare Pro-Forma Financial Statements.
5. Analyze Business Performance and take Decisions to achieve Business Growth.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
Decision-making	*Respect for the natural environment*
Working independently	*Showing social, professional and ethical responsibility and sensitivity to gender issues*
	Criticism and self-criticism

Team work *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Production of free, creative and inductive thinking* *Others*

Students are expected to acquire the following general competencies

- Adopting to new situations.
- Search for, analysis and synthesis of data and information, with the use of the necessary technology.
- Decision-making.
- Work independently as well as in teams.
- Working in an interdisciplinary environment.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Accounting for Management and Control.
- Uncertainty and Risk in Decision Making.
- Budgeting Framework, Systems of Budgets, Pro-Forma Financial Statements
- The Budgeting Process.
- Budgeting and Quantitative and Performance Analysis, Planning and associated variances.
- Material Mix and associated variances, Sales Mix and associated variances.
- Capital Budgeting.
- Standard Costing and Variance Analysis.
- Balanced Scorecard and Key Performance Indicators.
- Pricing.
- Decentralized Entities and Transfer Pricing.
- Analysis of Business Performance.
- Performance Measurement in Private Entities, not-for-profit and public sector entities.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours
Total	***168 hours***

ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

De Lautour, V. I. (2018), Strategic Management Accounting, Volume I: Aligning Strategy, Operations and Finance, Palgrave Macmillan.

Drury, C., (2016). Management and Cost Accounting, 10th Edition, Cengage Learning EMEA.

Hilton, R. and Platt, D. (2019), Managerial Accounting: Creating Value in a Dynamic Business Environment, McGraw-Hill Education.

Mowen, M.M., Hansen, D.R. and Heitger, D.L. (2017), Managerial Accounting: The Cornerstone of Business Decision-Making, Cengage Learning.

Ward, K. (2012), Strategic Management Accounting, Routledge.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**7th**
MODULE TITLE	**BANKING**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

This module examines the key risks of financial institutions (market, credit, liquidity, pre-payment risks) and the importance of Asset-Liability management. Students will be exposed to key trends and changes that take place in the banking sector, the current problems confronting managers in banking, and become familiar with the various career opportunities in the industry. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Critically evaluate the role of financial institutions in the economy, their structure, and the regulatory environment in which they operate, as well as the implication of regulations in the structure of capital.
2. Discuss the analytical foundations related to the asset-liability management (ALM) of financial institutions, the risks involved, and the impact on the valuation of financial institutions.
3. Analyse and evaluate the management of the lending, investment, and trading activities of financial institutions, the related risks and the management of these risks. Understand the role and the risks of off-balance sheet activities.
4. Assess the role of capital in financial institutions and the importance of capital management.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Work independently
- Decision-making
- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Promotion of free, creative, critical and inductive thinking

(4) MODULE OUTLINE

The indicative module outline is as follows:

- What Is Special About Banks
- Bank Activities and Services
- Types of Banking
- International Banking
- Central Banking and bank regulation
- Bank's Balance Sheet and Income Structure
- Bank Financial Management
- Banking Risks
- Bank Risk Management
- Investment Banking

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Coursework preparation	19 hours
Self-study	90 hours
Examination including revision	20 hours
Total	***168 hours***

ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (20% - multiple choice test) • Coursework (30% - report) • Final examination (50% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Casu, B., Girardone, C., & Molyneux, P. (2015). Introduction to Banking. Pearson.
Sounders, A., & Cornett, M.M. (2014). Financial Institutions Management. McGraw Hill.
Rose P., & Hudgins, S. (2012), Bank Management and Financial Services, McGraw Hill.
Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**7th**
MODULE TITLE	**FINANCIAL RISK MANAGEMENT**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Specialization
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

This module attempts to provide a complete framework for corporate risk management. In particular it focuses in financial risk management and on the quantification of financial risk through VaR. First, the relevant mathematical and statistical background is presented. Next, subjects such as the definition of VaR, parametric estimation of VaR, estimation of VaR with Monte-Carlo simulation and historical simulation, VaR of portfolio and specific positions in shares, etc., model adequacy check and stress testing are discussed. In addition, it examines the management of cyber risks to which businesses are increasingly exposed. In the context of managing these risks, the relevant definitions, their classification, the relevant institutional framework, their evaluation and valuation methods are provided. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.
Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

After successful completion of the course, students will be able to:
1. Apply mathematical tools in financial risk analysis
management and will be able to apply their risk management knowledge in real life
2. Discuss the main markets and different risk measures
3. Apply financial models and formulae to evaluate alternative investment and financing decisions.
4. Exercise powers of inquiry, logical thinking, and critical analysis of arguments and evidence. Interpret and evaluate theoretical arguments and empirical evidence.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Work independently
- Decision-making
- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Promotion of free, creative, critical and inductive thinking

(4) MODULE OUTLINE

The indicative module outline is as follows:

- The Modern Risk Management Framework
- Types of Risks
- Statistical Background
- Modelling Financial Time-Series and Returns
- Value-at-Risk
- Parametric Estimation of VaR
- Estimating VaR when Correlation and Variance are Functions of Time
- Market Risks and VaR
- Non-Linear Returns
- Monte Carlo Simulations

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite) • Matlab/Octave
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.* *Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Coursework preparation	19 hours
Self-study	90 hours
Examination including revision	20 hours
Total	***168 hours***

ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (20% - multiple choice test) • Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Christoffersen, P. (2011). Elements of financial risk management. Academic press.

Allan M. Malz. (2011) Financial risk management: models, history, and institutions. John Wiley & Sons, Hoboken, NJ,

John C. Hull. (2015) Risk management and financial institutions. John Wiley & Sons, Hoboken, NJ, 4th edition.

Thomas S. Coleman. (2011). A practical guide to risk management. Research Foundation of CFA Institute.

A. McNeil, R. Frey and P. Embrechts. (2015) Quantitative Risk Management. Princeton University Press.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**8th**
MODULE TITLE	**CONSOLIDATED FINANCIAL STATEMENTS**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

The aim of this course is to enable students to understand the concept and purpose of consolidated financial statements and reporting within the context of contemporary accounting theory and practice. This module explains all the major conceptual issues pertaining to consolidations, discusses the preparation of consolidated financial statements, presents the basic reporting standards for consolidation and analyses the nature and reporting of intercompany transactions. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Explain the context and purpose of financial reporting and define the quantitative characteristics of financial information.
2. Describe business combination methods.
3. Explain the fundamental concepts and terms of consolidated financial statements.
4. Prepare consolidated financial statements for more periods, applying different methods and procedures.
5. Evaluate any presented consolidated financial statements.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Adopting to new situations.
- Search for, analysis and synthesis of data and information, with the use of the necessary technology.
- Decision-making.
- Work independently as well as in teams.
- Working in an interdisciplinary environment.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to Consolidated Financial Statements and Group Accounting.
- Fundamentals of Consolidated Financial Statements.
- Accounting for Business Combinations.
- Consolidation Methods and Procedures I – Preparation of Consolidated Accounting Statements.
- Consolidation Methods and Procedures II – Goodwill, Non-Controlling Interest, Accounting for other Reserves, Fair Value Adjustments.
- The Equity Method.
- Consolidation after the Acquisition Date, Pre and Post Acquisition Profits.
- Intercompany Transactions I.
- Intercompany Transactions II.
- Changes in Ownership, Disposal of a Subsidiary.
- Mutual and Indirect Holdings.
- Preparation of Consolidated Financial Statements.
- Consolidated Accounting Statements and Accounting Standards.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.	<table><tr><td></td><td></td></tr><tr><td>Total</td><td>168 hours</td></tr></table>
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Bragg, S. (2020), IFRS Guidebook: 2020 Edition, Accounting Tools, Inc.

Elliott, B., and Elliott, J. (2015), Financial Accounting and Reporting. 17th Edition, Pearson Education.

Fischer, P. M., Tayler, W.J. and Cheng, R. H., (2015), Advanced Accounting, 12th Edition, Cengage Learning.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

PFK International, (2021), Wiley 2021 Interpretation and Application of IFRS Standards, Willey.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**8th**
MODULE TITLE	**CONTEMPORARY ISSUES IN FINANCIAL ACCOUNTING**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Special background
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The objective of this course is to provide students with an advanced analysis of topics of financial accounting. The course analyses the context and purpose of financial accounting in banks, as well as, the accounting treatment of leasing, sales and leaseback, factoring, joint ventures, securitization, financial instruments, hedging accounting and offshore companies.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Address special issues in financial accounting.
2. Use accounting judgment to take decisions regarding special issues in financial accounting.
3. Account for special forms of financing including leasing and factoring.
4. Account for financial assets.
5. Account for hedge accounting.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology
Adapting to new situations
Decision-making
Project planning and management
Respect for difference and multiculturalism
Respect for the natural environment
Showing social, professional and ethical responsibility and sensitivity to gender issues

Working independently *Team work* *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Criticism and self-criticism* *Production of free, creative and inductive thinking* *Others*

Students are expected to acquire the following general competencies

- Adopting to new situations.
- Decision-making.
- Work independently as well as in teams.
- Working in an international environment.

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Introduction to Contemporary Issues in Financial Accounting.
- Banking Accounting.
- Preparation and Interpretation of the Cash Flow Statements.
- Accounting for Leasing.
- Accounting for Factoring.
- Accounting for Offshore Companies.
- Accounting for Financial Assets.
- Securitization.
- Hedge Accounting.
- Accounting for Crypto Assets.
- Special Corporate Forms Accounting.
- Accounting for Government Grants.
- Accounting for Bonds.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Laboratory / Clinical Practice	
Coursework preparation	29 hours
Bibliographic research	
Field trips / field work	
Practice / placement	
Self-study	100 hours
Total	***168 hours***

ASSESSMENT

Description of the assessment process

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

The assessment of the course consists of:

Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	• Mid-term exam (30%) • Final examination (70%) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Cottrell, D., Christensen, T. and Budd, C. (2018), Advanced Financial Accounting, McGraw-Hill Education.

Elliott, B., and Elliott, J. (2015), Financial Accounting and Reporting, Pearson Education.

Fischer, P. M., Tayler, W.J. and Cheng, R. H., (2015), Advanced Accounting, 12th Edition, Cengage Learning.

Hoyle, J. B. and Schaefer, T., (2014), Advanced Accounting. McGraw-Hill Higher Education.

Jeter, D. and Chaney, P.K. (2019), Advanced Accounting, Wiley.

PFK International, (2021), Wiley 2021 Interpretation and Application of IFRS Standards, Willey.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**8th**
MODULE TITLE	**SPECIAL ISSUES IN FINANCE**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies		39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Specialization		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

The objective of this module is to enrich the financial knowledge of students through a series of lectures using case studies on specific contemporary financial topics. The topics covered are: MBS and ABS markets, Alternative investments, Real estate, Environmental risk and ESG, social and economic networks, weather derivatives and others.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Review key concepts relating to contemporary issues in the field of finance.
2. Examine relevant regulatory frameworks and ethical considerations applicable to contemporary issues in finance.
3. Critically review various industry reports and evaluate the nature and importance of a selected contemporary issue in finance.
4. Critically analyse academic research papers examining the empirical works and theory in the selected contemporary issue.
5. Compose a report to communicate findings from the analysis of industry and academic evidence on the selected contemporary issue.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

Search for, analysis and synthesis of data and information, with the use of the necessary technology	*Project planning and management*
	Respect for difference and multiculturalism
	Respect for the natural environment

Adapting to new situations *Decision-making* *Working independently* *Team work* *Working in an international environment* *Working in an interdisciplinary environment* *Production of new research ideas*	*Showing social, professional and ethical responsibility and sensitivity to gender issues* *Criticism and self-criticism* *Production of free, creative and inductive thinking* *Others*

Students are expected to acquire the following general competencies

- Work independently
- Decision-making
- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Promotion of free, creative, critical and inductive thinking
- Production of new research ideas
- Search for, analysis and synthesis of data and information, with the use of the necessary technology

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Mortgage-Backed Securities and Asset Backed Securities
- Real Estate
- Alternative Investments
- Social and Economic Networks
- Technical Analysis
- Energy and Weather Markets
- Environmental Risk and ESG
- Stock selection and ranking
- Futures and Options contracts
- Blockchain and cryptocurrencies

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE
Face-to-face, Distance Learning,

Face-to-face, Distance learning

USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY
Use of ICT in teaching, laboratory education, communication with students

- Communication and content sharing via Open E-Class
- Use of general software (e.g. Microsoft Office suite)

TEACHING
The way and methods of teaching are described in detail.

Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Self-study	100 hours
Examination including revision	29 hours
Total	***168 hours***

ASSESSMENT

The module assessment language is in English and students are expected to exhibit the required level of proficiency.

Description of the assessment process *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The assessment of the course consists of: ● Mid-term exam (20% - multiple choice test) ● Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: ● Demonstration of key knowledge related to the content of course ● Demonstration of an ability to apply the knowledge in a given problem or case study ● Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. ● Structure and presentation ● Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Adams, James and Smith, D. (2019) Fixed Income Analysis (CFA Institute Investment Series) Fourth Edition. John Wiley & Sons, Inc.

Alexandridis, A. K., and Zapranis, A. D. (2014). Wavelet Neural Networks: Methodology and Applications in Financial Engineering, Chaos, and Classification. John Wiley & Sons, New Jersey, USA

Alexandridis, A. K., and Zapranis, A. D. (2013). Weather Derivatives: Modeling and Pricing Weather-Related Risk. New York, USA, Springer.

Brook, C. and Tsolacos, S. (2010) Real Estate Modelling and Forecasting. Cambridge University Press.

Jackson, M.O. (2008) Social and Economic Networks. Princeton University Press.

Hull, J. (2017) Fundamentals of futures and options markets, Pearson.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**8th**
MODULE TITLE	**FIXED-INCOME SECURITIES**		

INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*	**TOTAL TEACHING HOURS**	**ECTS CREDITS**
Lectures, In-class exercises, Case studies	39	6
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).		

MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Specialization
PREREQUISITES:	NONE
TEACHING AND ASSESSMENT LANGUAGE:	English
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/

(2) SHORT DESCRIPTION

The world of fixed-income markets is becoming increasingly more complex with debt instruments that have varied payoffs structures and fixed-income derivatives that are growing in size and complexity. As a result of the 2007-2008 global financial crisis many key players in the fixed-income markets either collapsed (Bears Stearns and Lehman Brothers), or were bailed out by governments (Freddie Mac, Fannie Mae, the Royal Bank of Scotland, Lloyds TSB, and HBOS, etc.). Hence, the aim of this module is to provide an introduction of the complex nature of fixed-income markets and securities and a discussion on the forces affecting prices and risks of such instruments. The module will also include a discussion on the appropriate management techniques to hedge the risks associated with fixed-income instruments.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Demonstrate a systematic understanding of the operations in money and bond markets and appraise the more recent developments in these markets.
2. Critically assess the similarities and differences among key debt instruments and examine the risks associated with each category of bond investments
3. Critically review the underlying theories of interest rate term structure
4. Apply the appropriate methods and techniques to value bond instruments.
5. Structure and manage a diversified fixed -income portfolio.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies:

- Work independently
- Decision-making
- Search for, analysis and synthesis of data and information, with the use of the necessary technology
- Promotion of free, creative, critical and inductive thinking

(4) MODULE OUTLINE

The indicative module outline is as follows:

- Features of debt instruments and risks associated with investing in these instruments
- Debt and money markets (participants, operations, trading activities)
- Fixed-income instruments (Government bonds, corporate bonds, credit ratings, high-yield bonds, international bonds, mortgage-backed securities, etc.)
- Money market instruments (Treasury bills, commercial paper, repurchase agreements, bills of exchange, etc.)
- Fixed-income valuation
- Term-structure of interest rates and classic theories of term structure, derivation of zero-coupon yield curve
- General principles of credit analysis (credit scoring, credit risk modelling, etc.)
- Fixed-income portfolio construction and management strategies (portfolio's risk profile, managing funds against a bond market index).
- Convertible Bonds
- Bonds with embedded options

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	26 hours
Tutorials / Seminars	13 hours
Coursework preparation	19 hours
Self-study	90 hours
Examination including revision	20 hours

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.	<table><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Total</td><td>168 hours</td></tr></table>
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Mid-term exam (20% - multiple choice test) • Final examination (80% - problem solving) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Adams, James and Smith, D. (2019) Fixed Income Analysis (CFA Institute Investment Series) Fourth Edition. John Wiley & Sons, Inc.

Martellini, L. et al. (2003). Fixed-income Securities: Valuation, Risk Management and Portfolio Strategies, Chichester: Wiley and Sons.

Arnold, G. (2015). FT Guide to Bond and Money Markets, London: FT Publishing International.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.

MODULE SPECIFICATION

(1) GENERAL

SCHOOL	**SCHOOL OF BUSINESS ADMINISTRATION**		
DEPARTMENT	**ACCOUNTING AND FINANCE**		
LEVEL OF STUDY	**UNDERGRADUATE**		
MODULE CODE		**SEMESTER**	**7th - 8th**
MODULE TITLE	**RESEARCH PROJECT**		
INDEPENDENT TEACHING ACTIVITIES *If credits are awarded on separate module components break-down the hours of teaching activity per component, e.g. lectures, laboratory exercises, etc. If the credits are awarded on the entire module, provide the weekly teaching hours and the total credits*		**TOTAL TEACHING HOURS PER SEMESTER**	**ECTS CREDITS**
		39	12 (6 ECTS/SEMESTER)
Add rows as required. The organization of teaching and the teaching methods used are described in detail in (5).			
MODULE TYPE *General background, special background, specialization, general knowledge, skills development*	Specialization		
PREREQUISITES:	NONE		
TEACHING AND ASSESSMENT LANGUAGE:	English		
THE COURSE IS AVAILABLE TO ERASMUS STUDENTS	NO		
COURSE WEBPAGE	Please visit https://openeclass.uom.gr/		

(2) SHORT DESCRIPTION

This is a two-semester course where students are required to either undertake a research project on a topic of their choice or deliver an industrial dissertation provided that certain conditions are met with regards to the host organization. A supervisor will guide students throughout their dissertation while generic guidance will be provided to help students identify a suitable topic, prepare a literature review, choose an appropriate methodological approach and structuring their dissertation. Case studies will be used to support learning.

(3) LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, as well as the skills and abilities that students will acquire after the successful completion of the course at the appropriate level.

Consult Appendix A

- *Description of the Level of Learning Outcomes for each study cycle according to the European Higher Education Area Qualifications Framework (QF-EHEA)*
- *Descriptors of Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Annex B*
- *Summary Guide for writing Learning Outcomes*

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

1. Demonstrate a critical understanding of the literature relevant to their chosen research topic.
2. Demonstrate a critical understanding of the methodological approaches relevant to their chosen topic.
3. Apply an appropriate methodology to a piece of individual research.
4. Interpret and present the results of their research.

General Competencies

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), chose the ones that the course is aiming at.

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

Students are expected to acquire the following general competencies

- Decision-making
- Working independently
- Production of new research ideas
- Search for, analysis and synthesis of data and information, with the use of the necessary technology

(4) MODULE OUTLINE

The module extends over two semesters where students are required to undertake an individual research project or industrial dissertation. During the first semester, students will be expected to prepare a research proposal, which will include a review of the literature. Similarly, for the industrial dissertation students should identify a firm and a problem that the firm is keen for the student to deal with and come up with a plan. In the second semester, students will complete their dissertation, building on their proposal. A small number of introductory lectures may be delivered at the beginning of the module in order to:

- Introduce students to the principles of conducting a research project
- Explain how a literature review is conducted and structured
- Discuss principles of identifying and implementing an appropriate methodological approach
- Discuss issues related to structuring the research project, dealing with sensitive information, plagiarism, etc.

Students will be assigned with a supervisor who will be able to provide guidance throughout the project. The dissertation entails mainly self-study time and it is expected that students will engage in self-learning on issues outside the BSc programme curriculum and specific to their chosen project.

(5) TEACHING AND LEARNING METHODS - ASSESSMENT

DELIVERY MODE *Face-to-face, Distance Learning,*	Face-to-face, Distance learning
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Communication and content sharing via Open E-Class • Use of general software (e.g. Microsoft Office suite)
TEACHING *The way and methods of teaching are described in detail.* *Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Practice (Placement), Clinical Practice, Artistic Workshop, Interactive teaching, Educational visits, Project preparation, Writing of work / assignments, Artistic creation, etc.*	

Activity	***Semester Workload [1 ECTS = 28 hours]***
Lectures	9 hours
Tutorials / Seminars	5 hours
Laboratory / Clinical Practice	
Coursework preparation	52 hours
Bibliographic research	120 hours
Field trips / field work	
Practice / placement	
Self-study	150 hours

Indicate the student's study hours for each learning activity as well as the hours of self-study in accordance with ECTS principles.	Total: ***336 hours***
ASSESSMENT *Description of the assessment process* *Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Report/Report, Oral Examination, Public Presentation, Laboratory Paper, Clinical Patient Examination, Artistic Interpretation, Other/Other* *Explicitly defined assessment criteria and if and where they are accessible by students are mentioned.*	The module assessment language is in English and students are expected to exhibit the required level of proficiency. The assessment of the course consists of: • Dissertation (100% - research project) The evaluation criteria across modes of assessment include the following: • Demonstration of key knowledge related to the content of course • Demonstration of an ability to apply the knowledge in a given problem or case study • Critical ability evident in applying appropriate methods/knowledge in a given case and/or developing theory-based and literature based arguments. • Structure and presentation • Use of English language More detailed assessment criteria will be provided to you in the module handbook document or posted on the course webpage, if deemed necessary.

(6) SUGGESTED BIBLIOGRAPHY

Saunders M., Lewis P., and Thornhill A., (2003 or later). Research methods for business students. Prentice-Hall.

Flower F.J., (1993 or later). Survey research methods. Sage Publishing.

Wallace A.W. (1991). Accounting research methods: do the facts speak for themselves?. Richard D. Irwin.

Other library sources, including journal articles accessible through the Library, as assigned by the instructor.