ACADEMIC YEAR 2020-2021
CORE MODULES – 3rd SEMESTER
(TOTAL ECTS 30 UNITS)

1. ANALYSIS OF FINANCIAL STATEMENTS AND CORPORATE VALUATION - (6 ECTS)
The aim of the course is to provide students with a comprehensive framework for analysing financial statements and business performance, and it consists of the following parts. The first part analyzes all traditional financial statement analysis techniques (comparative financial statements, vertical analysis, financial ratios, etc.). The second part examines the basic valuation models for listed and non-listed companies. The contribution of neural network technologies is also considered, which use data from financial statements to promote effective decision making. The better comprehend the theoretical concepts, computer workshops are offered whereby students engage with models for analyzing financial statements and corporate valuation using Excel. The course consists of lectures and practical applications - case studies.

2. FINANCIAL ACCOUNTING II - (6 ECTS)
The aim of the course is to develop the principles and methods in the science of accounting, as well as to examine specific issues related to Financial Statements. This module examines issues such as depreciation of fixed asset, provisions, accounting of subsidies, the accounting of foreign exchange, fair value estimation and special accounting issues. The issues analyzed, among others, are: fair value estimation, impairment of fixed assets, forecasts, public sector accounting, insurance accounting, foreign exchange accounting, accounting of government subsidies, shipping accounting, hotel accounting, current and deferred tax. The course consists of lectures and practical applications - case studies.

3. INTERNATIONAL FINANCIAL REPORTING STANDARDS I - (6 ECTS)
The aim of the course is the analysis of International Financial Reporting Standards (IFRS). In particular, it describes the framework governing IFRSs as well as the accounting procedures and disclosures required by each standard. 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, in order to provide students with a concrete overview of IFRS and the principles and rules governing their application. The course consists of lectures and practical applications - case studies.

4. STATISTICS II - (4 ECTS)
The purpose of the course is to provide students with the necessary knowledge to analyse empirical data in order to come up with useful conclusions. The topics analyzed cover the sections: point estimation, confidence intervals, statistical checks, type I and II errors, contingency tables, independence conditions and tests, analysis of variance (ANOVA), covariance, correlation, simple linear regression with classified data. The course consists of lectures and practical applications - case studies.
5. PRINCIPLES OF MANAGEMENT - (4 ECTS)
The aim of the course is to understand the philosophy and content of business administration. In particular, students will be able to understand: the importance of management in modern reality, its evolutionary and historical course as well as the various approaches and trends, the application of all managerial functions. The content of the course covers the following: basic concepts - definitions, historical development, the business environment, decision making, management functions, leadership, motivation, teams, communication, change management, conflicts, new trends. The module is delivered through lectures and is complemented by supporting material such as books, journals, the press, etc. from Greece and abroad. The main goal of the course is to link theory with practice and use teaching tools such as case studies and videos for a better understanding of the course.

6. INTRODUCTION TO E-COMMERCE – E-BUSINESS - (4 ECTS)
The purpose of the course is to provide students with the necessary knowledge to be able to understand the underlying issues and challenges that entities face in transitioning to digital economy, to understand the structure and capabilities of modern websites, but also the methods and procedures for the management, support and use of these websites. Students also understand the business models of digital enterprises and appreciate the use of websites as a tool for the most efficient operation of different sections of an organization. To be able to contribute in identifying the requirements for and the design of a website, which will give a competitive advantage to the organization. The student will learn to use online tools, as well as to design and organize e-shops as in the context of designing and implementing a business plan.