



**ACADEMIC YEAR 2020-2021
CORE MODULES – 4th SEMESTER
(TOTAL ECTS 30 UNITS)**

1. CORPORATE ACCOUNTING - (6 ECTS)

The aim of the course is to introduce students to Corporate Accounting and the analysis of issues related to Corporate Business Accounting. The choice of the form of incorporation is considered from an economic, legal, accounting and taxation point of view. In particular, the module examines issues of company formation, partner accounts, corporate share transfers, capital share changes, corporate taxation, dissolution and liquidation under both Greek and International Financial Reporting Standards. The topics cover, among others, are: general partnership accounting, general partnership accounting, silent partnership accounting, civil partnership accounting, consortium accounting, private equity firm accounting, limited liability company accounting, corporate accounting, corporate tax issues. The course consists of lectures and practical applications - case studies.

2. MONEY AND CAPITAL MARKETS - (6 ECTS)

The aim of the course is to analyse the financial markets and the products traded in each of them. Financial markets evolve and change on a daily basis as the needs of individuals and businesses shift. Students are expected to acquire the knowledge that will enable them to understand the functioning of markets and financial products in the best possible way so as to maximize the potential benefits that the markets can offer. The course consists of lectures and practical applications - case studies.

3. COMPUTERIZED ACCOUNTING I - (6 ECTS)

The course introduces students to the characteristics and properties of accounting information systems, analyzes the operating framework of the accounts, presents the provisions as well as the relevant decisions of the Ministry of Finance pertaining computerised bookkeeping. Next, it focuses on the necessary preparation for computerised bookkeeping (single entry and double entry system) and issuing invoices. At the same time, it explains accounting entries as well as the calculation of Value Added Tax - VAT. The above topics are accompanied with practical applications and case studies using accounting packages.

4. INTRODUCTION TO ECONOMETRICS - (6 ECTS)

The aim of the course is to understand economic theories through practical applications. The topics covered include the development of an economic linear model, the single linear model, the multiple linear model, variance of coefficients, adjustment, forecasting, hypothesis testing of estimated coefficients, functional forms, pseudo-variables, multicollinearity, extreme values, stability tests, specification tests, heteroscedasticity tests, autocorrelation tests. The course consists of lectures and practical applications - case studies.

5. INTRODUCTION TO MARKETING - (6 ECTS)

The purpose of the course is for students to understand the fundamental principles of marketing in order to familiarize with the associated processes and functions and gain a broad understanding of the field. More specifically, students are expected to: (i) have a working understanding of fundamental Marketing issues, which may have been introduced during their secondary education, but which is now extended and supported by advanced scientific textbooks, it includes views arising from state of the art issues in Marketing, (ii) be able to apply the knowledge in a professional manner and gain skills related to developing arguments and problem-solving within the context of Marketing, (iii) to have the ability to gather and interpret relevant data (usually within their field of knowledge) in order to formulate judgments involving reflection on relevant social, scientific or ethical issues related to Marketing, (iv) to be able to communicate information, ideas, problems and solutions to both Marketing specialists and non-specialists, (v) to develop the necessary skills to acquire knowledge to pursue further studies requiring a high degree of independent study towards more specialised knowledge in the field of marketing (Service Marketing, Consumer Behavior, Marketing Research, Marketing Strategy).

6. CORPORATE LAW - (6 ECTS)

The aim of the module is to provide students with a complete framework to analyse related issues for commercial enterprises. The course consists of the following parts: the first part examines the subject and content of corporate law as well as the concept and the defining characteristics of a company. In the second part, the concept, the economic importance, the characteristics and enforced provisions of personal companies are analysed. The third part examines the historical origin, the typology, the economic significance and the regulations governing corporations and, finally, the fourth part analyses the European Corporate Entities. Examples are given for a better understanding of the theory to students during lectures.