



ACADEMIC YEAR 2020-2021
ACCOUNTING AND AUDITING MAJOR
CORE MODULES – 7th SEMESTER
(TOTAL ECTS 30 UNITS)

The Accounting and Auditing pathway offers seven (7) exemptions from the ACCA exams

1. INTERNAL CONTROL AND RISK MANAGEMENT - (6 ECTS)

The course examines issues related to internal control, sampling for the assessment of the internal control system, the cycle of sales accounts, purchases, staff salaries, cash and stocks, liability and equity accounts, fixed assets, control risk, business risk, audit risk fraud, credit risk, other risks, risk management policy, and financial risk management using Value at Risk (VaR) as a quantification. The aim of the course is to give students a comprehensive framework of risk management and internal control in a business or organization.

2. COMPUTERIZED ACCOUNTING II - (6 ECTS)

The course examines and analyzes the process of the final inventory listings carried out by a company through the application of information systems. Next, it presents the ways to correct accounting errors, depreciation methods, end-of-year adjustment records. At the same time, it analyzes the operation and content and determines the approaches followed in bookkeeping. The module also discusses the accounting entries for the closing and opening of the accounting books of a company, the income statements as well as the earning distribution for the year. Also, the provisions of K.F.A.S. (code of recording transactions for tax purposes) as well as the bulletins of the Ministry of Finance that refer to the end-of-year entries. Next, the provisions governing labor and insurance legislation are listed and interpreted. The course consists of lectures and practical applications - case studies.

3. TAX ACCOUNTING II - (6 ECTS)

The aim of the module is to examine issues related to the taxation of individuals and legal entities. Also, some special issues are examined, such as intra-group transactions (transfer pricing), the tax certificate, the sub-capitalization, etc. The course is based on both the theoretical analysis of the tax framework and the practical analysis using case studies so that the student understands the rationale and implementation of the tax law. The course consists of lectures and practical applications - case studies.

ELECTIVE MODULES (CHOOSE ANY 2)

1. FUNDAMENTAL AND TECHNICAL STOCK TRADING ANALYSIS - (6 ECTS)

Within the context of this module, students will be exposed to basic theoretical approaches to the evaluation and selection of stocks, as well as a wide range of investment products. In particular, the teaching of the course focuses on the Fundamentals approach and on Technical Analysis. Basic trading strategies are also considered in conjunction with the development of econometric forecasting models and neural systems. The course consists of lectures and practical applications - case studies.

2. BANK MANAGEMENT - (6 ECTS)

The aim of the course is for students to understand the role of banks, to get to know the banking products and operations, to learn how loan repayments are calculated and what are the amortizations, to learn to calculate their efficiency and profitability ratios banks, to assess the creditworthiness of potential borrowers, to come to contact with the securitization process and mechanisms, to understand its policies banking supervision and the incentives and results of regulatory interventions (Pillars Basel) to understand the structure, organization and business planning of a bank and finally understand the causes of the 2008 crisis, its consequences and what we can do we do to prevent similar crises in the future. The course consists of lectures and practical applications - case studies.

3. CORPORATE RISK MANAGEMENT AND FORECASTING - (6 ECTS)

The course attempts to introduce a comprehensive corporate risk management framework. In particular, regarding financial risk management, it focuses mainly on the quantification of financial risks through VaR. For this purpose, the module examines the relevant mathematical and statistical background, definition of VaR, parametric estimation of VaR, estimation of VaR with Monte-Carlo simulation and historical simulation, portfolio VaR and specific positions in shares, etc., model adequacy checking and stress testing. In addition, it addresses the cyber risk management to which businesses are increasingly exposed. Within the context of these risks, relevant definitions are provided, their classification, the relevant institutional framework, their evaluation and valuation methods and the use of intelligent systems with emphasis on neural systems for their more effective management. The course consists of lectures and practical applications - case studies.

4. ISSUES IN ACCOUNTING AND TAX LAW - (6 ECTS)

The course examines the concept of tax and its distinction from related concepts, the types of tax and the basic principles governing taxation, the phenomenon of tax evasion and avoidance, the limits of exercise of tax authority, the structure of the tax system, the tax planning and the duties of the accountant. The course consists of lectures and practical applications - case studies.

5. ENTREPRENEURSHIP - BUSINESS PLANNING - (6 ECTS)

The objectives of this module are: to demonstrate to students the usefulness of infrastructure and specialization modules, as tools for planning business activities, to enable students to identify the need to reduce business risk, through the application of scientific methods, to introduce students to the process of conducting of a business plan and to appreciate its usefulness under conditions of uncertainty. After completing this course, students will be able

to: Develop Business Plans to implement their own business ideas, either as entrepreneurs or as self-employed, work as members of business teams in the private and wider public sector.

6. CONTEMPORARY MARKETING ISSUES

The aim of the course is to acquaint students with the principles of marketing and the concept of marketing strategy. Emphasis will be placed on the modern marketing approach based on which every company-organization is required to stand out from the competition by offering unique consumption experiences to its customers. The aim of the course is to present contemporary Marketing topics, such as Customer Relationship Management, Services Marketing and its theoretical tools, Event and Event Management and Marketing. The course consists of lectures and practical applications - case studies.

7. EDUCATIONAL PSYCHOLOGY - (6 ECTS)

Prospective educators should appreciate that "Educational Psychology" is a discipline that is primarily interested in the application of psychological methods in the study and practice of teaching and learning. The particular educational objectives of the course are the initial familiarization with the definition of Educational Psychology, the definitions, the keywords used in the field as well as the learning of important topics in modern Educational Psychology. Prospective educators must understand through this lesson the meaning of Teaching, that in order to teach skilfully they must be aware to the extent possible the needs, characteristics and differences of their students. The priority of Educational Psychology is the understanding of the learning process by educators, the strategies that their students use in acquiring new information as well as their exposure to those techniques that they must adopt to have successful students in their classroom in the process of acquiring new knowledge and skills.

8. EDUCATION AND TRAINING OF TEACHERS AND ADULT EDUCATORS

The aim of the course is for students to understand the role and position of the adult educator in modern society and to realize the complexity of his work. More specifically, they will learn about the historical development of adult educator education in Greece, in Europe and around the world, they will understand the role of EOPPEP in the education of adult educators and they will analyze the Professional profile of the Adult Lifelong Learning Educator, appreciating the purpose of each individual element of his/her profile. In addition, they will delve into Adult Education theorists (M. Knowles, J. Dewey, D. Schön, J. Mezirow, etc.) and understand the role of adult educator evaluation and self-evaluation. Finally, they will recognize and identify the knowledge, skills / abilities and attitudes required to exercise the profession of adult educator, they will be able to design a training program for adult educators and trainers and they will form a positive attitude towards assessment and self-evaluation of the adult educator. The course consists of lectures and practical applications - case studies.