

SCHOOL	SCHOOL OF BUSINESS AND ECONOMICS
ACADEMIC UNIT	DEPARTMENT OF ACCOUNTING AND FINANCE
LEVEL OF STUDIES	UNDERGRADUATE

COURSES OFFERED IN ENGLISH						
Code	Subject	Professor	Hours/ week	SEMESTER	ECTS	Course SYLLABUS
LOG101	Microeconomics	Dr. Karamanis K.	4	Autumn, 1st Semester	5	<ul style="list-style-type: none"> • Introduction to Economics • Demand and supply, • Consumer behavior • Production and costs • Market Structure Analysis
LOG102	Business Administration	Dr. Galanou Aik.	4	Autumn, 1st Semester	5	<ul style="list-style-type: none"> • Administrative systems and development of management thinking • Nature and functioning of the administration • Planning • Organizing and Organizational theories • Leading and Staffing • Controlling

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LOG105	Computer Science I	Mr. Anagnostakis A.	5	Autumn, 1st Semester	5	<ul style="list-style-type: none"> • Evolution of computer systems, computer generations. • The Von Neumann model, the notion of “stored program”. • Numerical systems. Operations with binary numbers, number conversions between numeral systems. • Digitisation and data representation of various information formats (textual, numeric, images, sound and video). • Logical operations – Bool algebra overview. • Computer architecture (HW) basics: Central processing unit, primary and auxiliary memory, input-output units, connecting subsystems, program execution. RISC and CISC architectures overview. • Communication Networks: Categories and devices. • The OSI stack analysed. • Bandwidth notion analysed. • The Internet communication protocol, TCP/IP stack • Internet services (World Wide Web as a service, Remote access and storage, e-mail protocols) • Data encoding/compression methods (Lossless: RLE, Huffman). Lossy compression methods. • Cloud Computing and Software as a Service. Thin/thick client architectures. • Introduction to IT security technologies: Steganography, symmetric and asymmetric key cryptography. <p>Laboratory:</p> <ul style="list-style-type: none"> • Computer handling. Basic OS administration tasks.
LOG106	Commercial and Economic Law	Mrs. Pappa P.	4	Autumn, 1st Semester	5	<ul style="list-style-type: none"> • Introduction to Commercial Law • Indicative Commercial Transactions , • Intellectual Property Law • Company Law • Insolvency Law • Securities
LOG201	Macroeconomics	Dr. Karamanis K.	4	Spring, 2nd Semester	5	<ul style="list-style-type: none"> • Macro Key Sizes • The Measurement of National Income (GNI) • The Measure of Life Cost (Consumer Price Index) • Growth and Economic Development. • Unemployment and Employment (more analysis is done on economic lesson of Labour & Industrial Relations E semester) • The Monetary System • Value of Money and Inflation

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LOG202	Human Resources Management	Mrs. Triarxi E.	4	Spring, 2nd Semester	5	<ul style="list-style-type: none"> • Introduction to Human Resource Management (HRM) <ul style="list-style-type: none"> o Human Resources Management-Roles and Responsibilities o The Changing Role of HRM o HRM - Current and future Challenges • Strategic planning in HRM <ul style="list-style-type: none"> o Corporate Strategy and HRM strategy o Planning procedure in HRM • Recruitment and Selection <ul style="list-style-type: none"> o Recruitment Strategies o Processes for Selecting the Best Candidate • Compensation and Recognition <ul style="list-style-type: none"> o Employee Compensation o Incentives and Rewards o Employee Benefits and Services • Effective Employee Relations <ul style="list-style-type: none"> o Establishing a Positive Work Environment <p>Foundations of Effective Employee Relations</p>
LOG204	Business Statistics	Prof. Foutsitzi G.	5	Spring, 2nd Semester	5	<ul style="list-style-type: none"> • Descriptive statistics (including graphical methods), Measures of central tendency and dispersion • An introduction to probability theory: basic concepts, Definitions of Probability, Conditional Probability, Bayes' Theorem • Probability distributions: Discrete distributions (Binomial distribution, Poisson distribution). Continuous distributions (normal distribution, t, Chi-square, F) • Methods from analytic statistics: Sampling distributions, Estimating with confidence intervals, Hypotheses testing, Chi-square test, Analysis of Variance, Simple Regression, Time-series Analysis.

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LOG205	Computer Science II	Mr. Anagnostakis A.	4	Spring, 2nd Semester	5	<p>Theory:</p> <ul style="list-style-type: none"> • Operating Systems. • Time scheduling / Time Sharing. • Algorithmic problem solving. • Programming models. Introduction to structured and OO programming. • Programming languages. • Data structures. • File structures. • Entity-Relationship model, Databases and RDBMS's. • Software engineering. • Artificial Intelligence, Expert systems and Neural networks initiatives. <p>Laboratory:</p> <ul style="list-style-type: none"> • Advanced Spreadsheets. E-R Databases' Design and Development. • Computer programming in domain specific programming environments (Octave, R).
LOG206	Labor Law	Mrs. Pappa P.	4	Spring, 2nd Semester	5	<ul style="list-style-type: none"> • Introduction to Labor Law • Employment contracts , • Collective Labor Law • Leaves • Employers' rights • Employees' rights • Arbitration • Dispute resolution • EU Labor law • Strike rights

Code	Subject	Professor	Hours/ week	SEMESTER	ECTS	Course SYLLABUS
LOG303	Principles of Marketing	Mrs. Triarxi E.	4	Autumn, 3rd Semester	6	<ul style="list-style-type: none"> • Introduction to Marketing, <ul style="list-style-type: none"> o Marketing defined, o The evolution of marketing, o Marketing Concept, o Marketing in the future • Marketing Environment <ul style="list-style-type: none"> o Analysis of the marketing environment o Elements of the marketing environment o Types and Impact on Marketing Decisions • Strategic marketing planning <ul style="list-style-type: none"> o Strategic planning concepts, o The strategic marketing planning process, o Components of a marketing plan • Marketing research and analysis <ul style="list-style-type: none"> o The role of marketing information o The marketing research process • Segmentation, targeting, and positioning <ul style="list-style-type: none"> o Identifying market segments o Selecting target segments o Positioning o Overall Marketing Mix • Service marketing <ul style="list-style-type: none"> o Defining service marketing o Understanding the market for services o Applications on financial services
LOG302	Operations Research	Prof. Foutsitzi G.	4	Autumn, 3rd Semester	6	<ul style="list-style-type: none"> • Operations research and Decision making procedures. Types of decision models • Linear programming (linear programming models, graphic method, simplex method, sensibility analysis, transfer and assignment problems). • Integral programming – practical application • Dynamic programming – representative examples, • Simulation – practical applications and use of computers

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LOG403	Business Finance	Dr. Karamanis K.	5	Spring, 4th Semester	6	<ul style="list-style-type: none"> • Modern methods of business financing. • Investment Categories in Fixed Assets. • Key evaluation criteria certainty and risk conditions. • Risk analysis of investment in Fixed Assets. • Operating and Financial Leverage. • Cost of Capital. • Investments in Debt and Equity
LOG404	Financial and Capital Markets	Prof. Gikas G./Prof. Sotiropoulos I.	4	Spring, 4th Semester	6	<ul style="list-style-type: none"> o Money - Introduction to the basic concepts o Monetary aggregates o Money Supply o Financial System - Direct financing - Indirect funding o Interest rate theory o Supply and demand for borrowing funds o Primary financial instruments in the money market o Primary financial instruments on the capital market o Derivatives o Valuation methodologies o Supervision of the financial system
LOG405	Economic History	Mrs. Triarxi E.	4	Spring, 4th Semester	6	<ul style="list-style-type: none"> • The beginning of economics o The birth of political economy o Mercantilism o Physiocracy • The economic theory of Adam Smith o Industrial Revolution o Adam Smith the “Father” of Political Economy • From D. Ricardo up to J.S.Mill o Ricardo and Malthus o Ricardo’s Economic Theory o The “Capital Season” and Theory of Economic Harmony • Economic theory of socialism and Karl Marx o From utopia to socialism o The economic theory of Karl Marx • Keynesian Revolution o The economic theory of Keynes. o Keynesian influence in the contemporary economy

Code	Subject	Professor	Hours/ week	SEMESTER	ECTS	Course SYLLABUS
LOG504	Financial Statement Analysis	Mr. Arnis N.	4	Autumn, 5th Semester	5	<ul style="list-style-type: none"> • Concept, Nature and Objectives of Financial Analysis • Financial Data Selection • Evaluation and Interpretation • Financial Analysis Methods • Vertical Analysis • Horizontal Analysis • Financial Statement Analysis using financial ratios • Comparative value and Standards • Financial Ratios • Liquidity Ratios • Activity Ratios • Profitability Ratios • Capital Structure and Viability Ratios • Investment Ratios • Standards of Comparison In Financial Statements Analysis • Disadvantages of Financial Ratios
LOG505	Business Strategy and Policy	Dr. Galanou Aik.	4	Autumn, 5th Semester	5	<ul style="list-style-type: none"> • Introduction to Business Strategy • Strategic analysis of the external environment-Providence of future developments • Strategic internal environment analysis - Comparative Typification. • Corporate Mission - Vision – Corporate Declaration Mission • Basic Strategy Assumptions • Theory of S.W.O.T. (Capabilities - Weaknesses - Opportunities - Threats) Study Cases with S.W.O.T. analysis • Analysis and Evaluation of Alternative Strategies • Selection of the appropriate Strategy

Code	Subject	Professor	Hours/ week	SEMESTER	ECTS	Course SYLLABUS
LOG508	Electronic Commerce	Mr. Anagnostakis A.	4	Autumn, 5th Semester	5	<ul style="list-style-type: none"> • Introduction to Digital Economy • e – business principles, infrastructure requirements and supported transactions • mixed vs net e-commerce models • SWOT analysis of e-business • e-commerce models (B2C, B2B, C2C, C2E, B2E) • e-commerce income models, resources and methods • personalised information delivery/targeting • introduction to digital ads: CPC, CTR, conversion rates • security in e-transactions (introduction in cryptography) • “good practices” successful e-commerce enterprises presentation web 3.0 potentials in e-commerce evolution
LOG601	Auditing	Mr. Militsopoulos K.	5	Spring, 6th Semester	5	Basic Auditing approaches of published accounts. Rules & control authorities. Internal audit review. External audit. Methods and practices of external audit. Evidence and documentation. Worksheets. Sample check. Auditor's report. Auditing Legislation.
LOG602	International Economic Relations	Mr. Militsopoulos K.	4	Spring, 6th Semester	5	<ul style="list-style-type: none"> • The development of theories in the framework of international trade • International trade and sustainable development • Tariff and non tariff- protection • In the light of the current globalization trend and its effects • International goods and capital flows • The foreign exchange market and the determination of the exchange rate • The futures exchange market for the terms of foreign currency • The flexible adaptation mechanisms for balances of payments

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LOG606	International Accounting Standards	Dr. Chytis E.	4	Spring, 6th Semester	5	<p>Understand, explain and apply the IASB's Conceptual Framework for Financial Reporting and apply financial the follow International Accounting and Reporting Standards (IAS/IFRS)</p> <ul style="list-style-type: none"> o IAS 1: Presentation of financial statements, IAS 7: Statement of cash flows o IAS 10: Events after the reporting period , IAS 16: Property, plant and equipment o IAS 36: Impairment of assets, IAS 18: Revenue , IAS 23: Borrowing costs o IAS 2: Inventories , IAS 40: Investment property, IAS 12: Income taxes o IAS 19: Employee benefits, IAS 38: Intangible assets, IAS 39: Financial instruments- Recognition and measurement, IAS 17: Leases, IAS 37: Provisions, contingent liabilities and contingent assets. IAS 8: Accounting policies, changes in accounting estimates and errors o IFRS 1: First-time adoption of International Financial Reporting Standards
LOG607	International and European Institutions	Mrs. Pappa P.	4	Spring, 6th Semester	5	<ul style="list-style-type: none"> • The WTO • The World Bank , • The IMF • OECD • Introduction to the EU • Basic European Freedoms • European Economic Integration • Competition and the EU • Fiscal Policy and the EU • Regional Developpment policies and the EU
LOG704	National Accounting	Dr. Diakomihalis M.	5	Autumn, 7th Semester	6	<p>Analysis of basic concepts of Macroeconomic Accountancy and of National Accounting System which are considered as the foundations of the economic quantitative analysis.</p> <p>Besides, the transactions within the National Accounting System are presented and analyzed, as well as the Input-Output Tables, Economic Indices, the population and employment.</p>

Code	Subject	Professor	Hours/ week	SEMESTER	ECTS	Course SYLLABUS
LOG708	Applied Econometrics	Dr. Kyritsis K.	5	Autumn, 7th Semester	6	<p>Review of basic statistics, Histogram, variance</p> <p>Coefficient of correlation</p> <p>Beta, systematic and non-systematic risk</p> <p>Sharpe ratio and Treynor ratio in investments</p> <p>Least squares line</p> <p>Linear Model: Concepts, Cases, estimators and their properties</p> <p>Tests and Extensions of Linear Model</p> <p>The hypotheses of the Linear model. (Multicollinearity, Autocorrelation etc.)</p> <p>Models with lags</p> <p>Systems of equations: Basic concepts, identification, estimation methods (limited or full information)</p> <p>Introduction to Time Series Analysis.</p> <p>Estimation and forecasting with financial time series models</p> <p>Exponential smoothing</p>