

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	830101	SEMESTER	Winter –3rd
COURSE TITLE	INTERNATIONAL ECONOMIC RELATIONS		
AUTONOMOUS TEACHING ACTIVITIES	HOURE PER WEEK	ECTS	
Lectures	4	4	
COURSE TYPE	Foundation		
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://eclass.acc.teithe.gr/openeclass/		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Upon successful completion of this course, the student will be able to:</p> <p style="padding-left: 40px;">understand the developments of the international economy and, what's more, how the international economic relations affect the national economy, as well as, the behavior of the national economic policies.</p>
General skills
<p>The research of the benefits which are the result of the international transactions, through a complete approach of the international economy.</p>

3. COURSE CONTENTS

<ul style="list-style-type: none"> • The traditional theory of the international trade: The state-centered approaches, A. Smith and the absolute advantage, D. Ricardo and the comparative advantage, comparative advantage and commerce terms, neoclassical versions of the comparative advantage, empirical research of the theorem H-O, the Leontief paradox. • The foreign exchange market: The international payment process, supply and demand of foreign exchange, the specification of the balance price, systems of exchange equivalents. • Balance of payments: The meaning of the balance of payments, the accounting entry of the balance of payment accounts, the structure, the balancing of the balance of payments, balance of payment adaptation mechanisms, depreciation. • Government intervention in the international trade, the theory of tariffs: Meaning, differences and effects of tariffs, no tariff protection, the theoretical arguments of
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protectiveness, commercial policy.

- International trade and economic development: The liberal approach regarding the benefits from the international trade, structuralistic position in underdevelopment, the dependence theory.
- The state favoring intervention in the international trade: International economic organizations, customs unions.

4. INSTRUCTION METHODS – ASSESSMENT

MODE OF INSTRUCTION	Lectures	
	Distance learning	
TUITION METHODS	Method	Workload per semester
	Lectures	52
	Study and analysis of bibliography	10
	Autonomous study	20
	Work study	18
	Total contact hours and training	100
ASSESSMENT	Final Exam 60%	
	Assignment 40%	

5. PRESCRIBED TEXTS-REFERENCES - BIBLIOGRAPHY

- Cohn. Th., (2009): International Political Economy, Athens, Gutenberg.
- Gilpin R., (1998): The Political Economy of International Relations, Athens, Gutenberg.
- Gowland D., (2005): International Economics, Thessaloniki, Epikentro.
- Husted S., Melvin M., (2002): International Economics, Athens, Ellin.
- Kenen P., (1999): International Economics, Athens, Papazisis.
- Krugman P., Obstfeld M., (2002): International Economics – Theory and Policy, Athens, Kritiki.
- Steedman J., (1993): International Trade, Athens, Kritiki.
- Agiomyrgianakis G., Vlassis M., Thomson H: International Economic Relations, Athens, 2006, Rosili.
- Karfakis K., (2008): International Monetary Relations- Theory and Practice, Athens, Gutenberg.
- Mardas D., (2006): International Economic Relations – From the Open Economy to the Globalization, Thessaloniki, Zygos.
- Nikolopoulos I., Spyriouni S ., (2008): International Economic Relations – Economy and Institutions in the Globalization Era, Athens, Patakis.
- Papadiodorou B. George: International Trade. Zygos Publications
- Pournarakis E., (1993): International Economics – An Introductory Approach, Athens, Sbilias Publications.

COURSE OUTLINE

1. GENERAL

SCHOOL	MANAGEMENT AND BUSINESS		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	830201	SEMESTER	WINTER
COURSE TITLE	Accounting of Corporate Entities		
AUTONOMOUS TEACHING ACTIVITIES	HOURE PER WEEK	ECTS	
	Lectures	4	5
COURSE TYPE	Scientific Area		
PREREQUISITE COURSES	Financial Accounting II		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://eclass.acc.teithe.gr/openeclass/		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
The course focuses on the legal issues that emerge during the setting up of corporate entities, as well as the presentation of the accounting records that are necessary throughout a company's life cycle.
General skills
Adapt to new situations Make decisions Work autonomously Be critical and self-critical

3. COURSE CONTENTS

The course presents the characteristics of all major corporate entities, such as partnerships, limited partnerships, limited companies, etc, as well as the accounting records connected to them. Moreover, it deals with aspects of a company's life cycle, such as mergers, acquisitions, liquidations, etc.
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4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Lectures
Use of ICT	Power point presentations Self-assessment test using the e-class system Projects assessment through the e-class system E-mail contact with students

TUITION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Lectures	52
	Autonomous study	73
	Total contact hours and training	125
ASSESSMENT	Written exams (100%)	

5. PRESCRIBED TEXTS-REFERENCES

- Ιγνατιάδης Αριστ. Θεωρητική και Εφαρμοσμένη Λογιστική Εταιρικών Επιχειρήσεων, 1993.
- Καραγιάννης, Ι, Καραγιάννη Α. και Δ. Καραγιάννης, Συστάσεις, Μετατάξεις-Μετατροπές, Συγχωνεύσεις – Απορροφήσεις, Λύσεις & Εκκαθαρίσεις Επιχειρήσεων, 2012.
- Καραγιώργος Θεοφάνης, Λογιστική εταιριών και Φορολογία Εισοδήματος, 2010.
- Νεγκάκης Χ, Λογιστική Εταιριών – Θεωρία και Πράξη, 2012.
- Σαρσέντης Β. και Α. Παπαναστασάτος, Λογιστική εταιριών, 2008

COURSE OUTLINE

1. GENERAL

SCHOOL	MANAGEMENT AND ECONOMICS		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	UNDERGRADUATE		
COURSE CODE	830301	SEMESTER	Winter
COURSE TITLE	CORPORATE FINANCE		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures		4	7
Laboratory work			
COURSE TYPE	Scientific Area		
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL			

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Upon successful completion of this course, the student will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concepts referring to various forms of business financing and the existing institutional framework. 2. Become familiar with ways of evaluating alternative forms of financing. 3. Know the criteria of financing, used by the financial organizations. 4. Select the most interesting financial solutions for the company.
General skills
<p>Adapt to new situations Make decisions Work autonomously Work in teams Work in an international context Advance free, creative and causative thinking</p>

3. COURSE CONTENTS

Introduction to Financial Mathematics (Compound interest, Annuities, Loans)
 Basic concepts of financing. Financing and investment decisions. Bank Financing, current accounts, term loans. Bank lending criteria. Analysis of bank financing.
 Collateral in the financial system. Forms of collateral. Evaluating alternative forms of collateral.

Factoring in Greece and abroad. Forms of factoring, advantages and disadvantages. Forfeiting and factoring.
 Forms of Leasing. Advantages and disadvantages. Decision making.
 Venture Capital potentials. Franchising forms, advantages and disadvantages.

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Lectures	
Use of ICT	E-mail contact with students	
TUITION METHODS	Method	Workload per semester
	Lectures	39
	Laboratory work	
	Study and analysis of scientific papers and book chapters	53
	Seminars	
	Case study	13
	Autonomous study	70
	Total contact hours and training	175
ASSESSMENT	Written examinations (100%)	

5. PRESCRIBED TEXTS-REFERENCES

- Prescribed Texts:
 F. Weston-E. Brigham "Managerial Finance" Dryden Press
 H. Carter – I. Partington "Applied Economics in Banking and Finance" Oxford University Press
 J.F. Sinkey "Commercial Bank Financial Management" Macmillan
 J. Estrada (2005) "Finance in a Nutshell". Prentice Hall
 Troy A. Adair, Jr. (2006) "Corporate Finance Demystified". McGraw-Hill.
 G. Mitsopoulos "Factoring – Forfeiting" Sbillias Ed.
 G. Mitsopoulos "Financial Leasing" Sbillias Ed.
 A. Tsaklanganos "Financing and Investment Appraisal" Kyriakidis Ed.

- References:

- Academic journals:
 Archives of Economic History
 Journal of Finance

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	830401	SEMESTER	Winter
COURSE TITLE	Tax Code		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures		2	4
COURSE TYPE		Scientific Area	
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://eclass.acc.teithe.gr/openeclass/		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Upon successful completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> • know fundamentals of KFAS. • complete procedures of KFAS. • identify the KFAS obligors, how to fill in Business transaction documents & how to keep Simple-entry & double-entry accounting books. • Apply KFAS knowledge in conjunction with GAAP and IFRS and develop skills that are necessary in a modern business environment.
General skills
<ul style="list-style-type: none"> • Retrieve, analyze and synthesize data and information with the use of necessary technologies • Make decisions • Work autonomously • Work in teams • Work in an international context • Advance free, creative and causative thinking

3. COURSE CONTENTS

<ul style="list-style-type: none"> • Introduction to IFRS and KFAS basic principles. • Parties obliged to comply with KFAS.

- Business transactions documents.
- Exceptions-Discharges.
- System Taxis NET.

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	<ul style="list-style-type: none"> • Lectures • Asynchronous learning (e-class) 	
Use of ICT	<ul style="list-style-type: none"> • Power point presentations • Lectures notes in e-class • Internet • E-mail contact with students 	
TUITION METHODS	Method	Workload per semester
	Lectures	26
	Laboratory work	24
	Autonomous study	50
	Total contact hours and training	100
ASSESSMENT	<p>Multiple choice examinations (50 %)</p> <p>Written examinations (50 %)</p>	

5. PRESCRIBED TEXTS-REFERENCES

- *Prescribed Texts:*

- Παπαδέας Π., «ΚΦΑΣ με ΦΠΑ & ΕΓΛΣ»,2013, Εκδόσεις Παπαδέας Π

- *Academic journals:*

- **Academic Management Review**
- **Accounting, Organizations and Society**
- **Accounting Review**
- **Contemporary Accounting Research**
- **Financial Management**
- **International Review of Financial Analysis**
- **Journal of Accounting and Economics**
- **Review of Accounting Studies**

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	830501	SEMESTER	3
COURSE TITLE	GREEK ACCOUNTING STANDARDS		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures		4	6
COURSE TYPE	Scientific Area		
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://www.acc.teithe.gr/e-class		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>By the end of the module the students will be able to:</p> <p>Develop the GAAP accounts as provided by the respective groups accounts GAAP:</p> <p>Group 1. Fixed Assets Depreciation.</p> <p>Group 2. Stocks.</p> <p>Group 3. Receivables and cash.</p> <p>Group 4. Equity - Provisions - current liabilities.</p> <p>Group 5. Current liabilities - Accounts VAT.</p> <p>Group 6. Operating revenues by type.</p> <p>Group 7. Operating expenses by type.</p> <p>Group 8 statement.</p> <p>Apply the GAAP accounts in real life exercises and applications</p>
General skills
<p>Retrieve, analyze and synthesize data and information with the use of necessary technologies - Make decisions - Work autonomously - Work in teams.</p>

3. COURSE CONTENTS

Development of GAAP accounts as provided by the respective groups accounts GAAP:
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Group 1. Fixed Assets Depreciation.

Group 2. Stocks.

Group 3. Receivables and cash.

Group 4. Equity - Provisions - current liabilities.

Group 5. Current liabilities - Accounts VAT

Group 6. Operating revenues by type.

Group 7. Operating expenses by type.

Group 8. Statement.

Group 0. Special Accounts.

Exercises - applications.

4. INSTRUCTION METHODS - ASSESSMENT

MODE OF INSTRUCTION	Lectures	
USE OF ICT	Power point presentations	
TUITION METHODS	Method	Workload per semester
	Lectures	52
	Autonomous study	48
	Project Assignments	50
	Total contact hours and	175
ASSESSMENT	1) Written final examinations (60%) - Project Assignment (40%) 2) Oral final examinations (60%) - Project Assignment (40%) 3) Written final examinations (100%)	

5. PRESCRIBED TEXTS-REFERENCES

- ΕΛ.ΚΕ.ΠΑ (1987) Ελληνικό Γενικό Λογιστικό Σχέδιο, Β' έκδοση, Αθήνα
- Στεφάνου, Κ. (1994) Μηχανογραφημένη Λογιστική, University Studio Press, Θεσσαλονίκη
- Ευθύμογλου, Πρόδρ., (2000) Χρηματοοικονομική Λογιστική, Τεύχος Α', Πειραιάς
- Βαζακίδης, Α., Σταυρόπουλος, Α., Χατζής, Α. (2010) ΛΟΓΙΣΤΙΚΟ ΣΧΕΔΙΟ ΜΗΧΑΝΟΓΡΑΦΗΣΗ ΛΟΓΙΣΤΗΡΙΟΥ, Β' έκδοση, Θεσσαλονίκη ΕΛ.ΚΕ.ΠΑ (1987) Ελληνικό Γενικό Λογιστικό Σχέδιο, Β' έκδοση, Αθήνα Ευθύμογλου, Πρόδρ. (2000) Χρηματοοικονομική Λογιστική, Τεύχος Α', Πειραιάς
- ANTHONY, R., REECE AND J. HERTENSTEIN (1995), Accounting Text and Cases, Irwin, USA.
- BAKER N., ELGERS P.T., ASEBROOK R.J. (1988) Financial Accounting. Concepts and Practices, Harcourt Brace Jovanovich

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	830602	SEMESTER	Winter
COURSE TITLE	ACCOUNTING APPLICATIONS WITH COMPUTER		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Laboratory work		2	4
COURSE TYPE		Skills Development	
PREREQUISITE COURSES	Accounting II		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://eclass.acc.teithe.gr/openeclass/		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<ul style="list-style-type: none"> To introduce students to the basic principles and functions of computerized accounting.
General skills
<ul style="list-style-type: none"> Retrieve, analyze and synthesize data and information with the use of necessary technologies Make decisions Work autonomously Work in teams Advance free, creative and causative thinking

3. COURSE CONTENTS

Upon successful completion of this course, the student will be able to:

- Familiarize with the installation, configuration, use & application of Accounting Books class C- Double Entry Accounting System.

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	<ul style="list-style-type: none"> Lectures
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	<ul style="list-style-type: none"> • Lab • Asynchronous learning (e-class) 																
Use of ICT	<ul style="list-style-type: none"> • Extensive usage of software in the lab • Power point presentations • Lectures notes in e-class • Internet • E-mail contact with students 																
TUITION METHODS	<table border="1"> <thead> <tr> <th><i>Method</i></th> <th><i>Workload per semester</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>26</td> </tr> <tr> <td>Laboratory work</td> <td>24</td> </tr> <tr> <td>Autonomous study</td> <td>50</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>Total contact hours and training</td> <td>100</td> </tr> </tbody> </table>	<i>Method</i>	<i>Workload per semester</i>	Lectures	26	Laboratory work	24	Autonomous study	50							Total contact hours and training	100
	<i>Method</i>	<i>Workload per semester</i>															
	Lectures	26															
	Laboratory work	24															
	Autonomous study	50															
Total contact hours and training	100																
ASSESSMENT	<p>Multiple choice examinations (20%)</p> <p>Laboratory examination (80%)</p>																

5. PRESCRIBED TEXTS-REFERENCES

- Prescribed Texts:

- Στεφάνου Κ., «Λογιστική και Εμπορική Διαχείριση Η/Υ». Εκδόσεις Κ.Ι.Στεφάνου,2013

- Academic journals:

- **Accounting, Organizations and Society**
- **Accounting Review**
- **Contemporary Accounting Research**
- **Journal of Accounting and Economics**
- **Journal of Financial and Quantitative Analysis**
- **Review of Accounting Studies**
- **Journal of International Accounting, Auditing and Taxation**
- **International Journal of Accounting Information System**

COURSE OUTLINE

1. GENERAL

SCHOOL	BUSINESS & ECONOMICS		
DEPARTMENT	ACCOUNTING & FINANCE		
LEVEL OF STUDY	UNDERGRADUATE		
COURSE CODE	830701	SEMESTER	Winter (C')
COURSE TITLE	BUSINESS ECONOMICS		
AUTONOMOUS TEACHING ACTIVITIES	HOURS PER WEEK	ECTS	
Lectures & Practice Exercises	4	4	
COURSE TYPE	Foundation		
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	Yes (Only with of project and/or essay)		
COURSE URL	http://eclass.acc.teithe.gr/openeclass/		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Upon completion of the course students will be able to:</p> <ul style="list-style-type: none"> • To address the problems associated with the creation, establishment, activity and business development. • Exploit constructively to these companies the economic, social, political and technological forces that shape society. • To connect the business with all the socio - economic circuit. • To solve problems related to the choice of location, factors of production and business risks.
General skills
<ul style="list-style-type: none"> • Decision making • Teamwork • Work in a multidisciplinary environment • Respect the natural environment • Demonstrate social, professional and ethical responsibility and sensitivity to gender issues • Promotion of the free, creative and inductive thinking.

3. COURSE CONTENTS

<ul style="list-style-type: none"> • Concept and objectives of Economic Organizations, • Types of Economic Organizations, • Choice the location of the Company, • Business Coalitions, • Factors of Production • Business Risks,
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- Bodies and Organizations which affected business
- Public-Private Partnerships,
- European Company.

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Teaching face to face in the class, Discussion of Exercises	
Use of ICT	Power point Presentations Using ICT in teaching and Communicating with Students	
TUITION METHODS	Method	Workload per semester
	Lectures	39
	Practical Exercises	13
	Autonomous Study	48
	Total contact hours and training	100
ASSESSMENT	Practical Exercises (25%) Final exam with multiple choice questions and issues Development (75%)	

5. PRESCRIBED TEXTS-REFERENCES

In Greek

- Jae k. Shim, joel g. Siegel, (2001). *Financial Management*, Klidarithmos Publishing, Athens, pp. 376.
- Kiochos P., Kiochos A., (2003). *Private Economic*, Modern Publishing, pp. 440.
- Korres George, Liargovas Panagiotis, (2009). *Business Economics. Theory, Applications, Exercises*, Stamoulis, Athens, pp. 403.
- Liapis Konstantinos, (2009). *Introduction to Business Economics & Accounting*, Publishing, Georgia Benou, Athens, pp. 312.
- Nikolopoulos, Andreas, (2005). *Introduction to Economics and Business Administration*, Athens University of Economics, Athens, page 227.
- Papadopoulos Dimitris, (na). *Introduction to financial and administrative operations*, Epikentro Publishing, Athens.
- Tsaklagkanos Angelos, (2009). *Introduction to Business Economics*, Kyriakidis Brothers Publishers, Thessaloniki, pp. 336.

Related Academic Journals

- Business Horizons
- International Journal of Industrial Organization
- Journal of Economic Issues
- Journal of Business
- Review of Industrial Organization
- Small Business Economics