

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	870101	SEMESTER	Winter (G)
COURSE TITLE	INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
	LECTURES (L) AND TUTORIALS (T)	2L+2T	7
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/		

1. LEARNING OUTCOMES

Intended learning outcomes of the course

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

1. familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.
2. prepare the mandatory financial statements, according to the IFRS.
3. work in the Finance Department of companies using IFRS.

General skills

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt in new conditions
- Decision making
- Work autonomously
- Work in an international environment
- Advance free, creative and causative thinking

2. COURSE CONTENTS

- Content of the International Accounting Standards and comparison with GAAP and Greek Accounting Standards.
- Analysis and interpretation of all the International Accounting Standards.
- Practical application (exercises) of International Accounting Standards.

3. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Lectures, distant learning	
Use of ICT	Power point presentations E Class E-mail contact with students	
TUITION METHODS	Method	Workload per semester
	Lectures	52
	Task Study	26
	Exercises for autonomous practice	45
	Autonomous study	52
	Total contact hours and training	175
ASSESSMENT	a) Written Examination (100%) b) Written Examination (60%) and Task Study (40%) c) Oral Examination (50%) and Task Study (50%)	

4. PRESCRIBED TEXTS-REFERENCES

Greek Bibliography

Karagiannis Dimitrios, Karagiannis Ioannis, Karagianni Aiketerini-Eirini, International Accounting Standards - Examples - Practical Applications

Karagiorgos Theofanis, Petridis Andreas, Application of the International Accounting Standards (IAS) in combination with the Greek Accounting Plan

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	870201	SEMESTER	Winter (G)
COURSE TITLE	BUSINESS CONSULTING AND PRACTICE		
AUTONOMOUS TEACHING ACTIVITIES	HOURS PER WEEK	ECTS	
LECTURES (L) AND TUTORIALS (T)	3L+1T	5	
COURSE TYPE	General Knowledge		
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE URL	http://eclass.acc.teithe.gr/openeclass/		

1. LEARNING OUTCOMES

Intended learning outcomes of the course

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

1. understand the dynamic market of management consulting services and the way it operates, from both an academic and a practical point of view, as well as the role of business consultants as couriers of knowledge in the management field.
2. comprehend the different means through which business consultants guide and influence their corporate clients.
3. apply analytical techniques of qualitative and quantitative information, in order to use them effectively when delivering consulting services.
4. prepare business plans, studies and other consulting services deliverables in the areas of organization, management, finance, marketing, etc.

General skills

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt in new conditions
- Decision making
- Work autonomously
- Work in an international environment
- Advance free, creative and causative thinking

2. COURSE CONTENTS

- Introduction to Consultancy – the role and the characteristics of Business Consultants.
- Management as a “knowledge industry” – New trends and the management gurus.
- Professional Services Firms: business consulting firms, auditing and assurance firms, accounting and tax offices – how to manage them efficiently – internal structure and organization.
- Marketing of consulting services - the development of trust relationships between client and consultant.
- Business Consulting in Greece: market overview – The needs of Greek private companies and public sector organizations for consulting services.
- Entrepreneurship – Business Plan preparation
- Organization and management of SMEs and family businesses – Problems, challenges and perspectives for SMEs in Greece and the EU.
- Investment Plans and sources of funding for SMEs – Feasibility Studies – Investment Law and EU co-financed programs.
- The necessary skills of a Consultant – Sources and methodology of collecting qualitative and quantitative information – techniques and tools of data analysis.
- Presentation and written communication skills and techniques
- Analysis and presentation of real Case Studies.

3. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Lectures, distant learning	
Use of ICT	Power point presentations E Class E-mail contact with students	
TUITION METHODS	Method	Workload per semester
	Lectures	52
	Task Study (Business Plan)	25
	Autonomous study	48
	Total contact hours and training	125
ASSESSMENT	a) Written Examination (100%) b) Written Examination (60%) and Task Study (40%)	

4. PRESCRIBED TEXTS-REFERENCES

Greek Bibliography

- Imminck, Ron and O' Kane, Brian: *Starting your own business* (K. Sfakianaki, 2006)
- Micklethwait, John and Wooldridge, Adrian: *The Witch Doctors* (Leader Books, 2000)
- Murphy, Michael: *Management of Small and Medium Sized Enterprises* (Kleidarithmos, 1999)
- Karvounis, Sotiris: *Methodology, techniques and theory for feasibility studies* (Stamouli, 2006)
- Magoulios, Giorgos: *Feasibility studies for national and EU funding programs* (K. Sfakianaki, 2006)

Foreign Language Bibliography

- Ashford, Martin: *Con Tricks: The world of management consultancy and how to make it work for you.* (Simon & Schuster UK Ltd., 1998)
- Biswas, Sugata and Twitchell, Daryl: *Management Consulting: A Complete Guide to the Industry.* (Wiley, 2001)
- Block, Peter: *Flawless Consulting: A Guide to Getting Your Expertise Used.* (John Wiley & Sons, 2011)
- Czerniawska, Fiona and May, Paul: *Management Consulting in Practice: A Casebook of International Best Practice.* (Kogan Page, 2006)
- Fombrun, J. Charles and Nevins, D. Mark: *The Advice Business: Essential Tools and Models for Management Consulting.* (Prentice Hall Press, 2003)
- Gundry, K. Lisa and Buckho, Aaron: *Field Casework: Methods for Consulting to Small and Startup Businesses.* (Sage Publications, 1996)
- Holtz, Herman and Zahn, David: *How to Succeed as an Independent Consultant.* (Wiley, 2004)
- Kipping, Matthias and Engwall, Lars: *Management Consulting: Emergence and Dynamics of a Knowledge Industry.* (Oxford University Press, 2003)
- Kotler, Philip, Hayes, Thomas and Bloom N. Paul: *Marketing Professional Services.* (Prentice Hall Press, 2002)
- Maister, H. David: *Managing the Professional Service Firm.* (Free Press, 1997)
- Maister, David, et al.: *The Trusted Advisor.* (Free Press, 2001)
- O'Shea, James and Madigan, Charles: *Dangerous Company: The Consulting Powerhouses and the Businesses They Save and Ruin.* (Penguin, 1998)
- Rasiel M. Ethan and Friga, N. Paul: *The McKinsey Mind: Understanding and Implementing the Problem-Solving Tools and Management Techniques of the World's Top Strategic Consulting Firm.* (McGraw-Hill, 2001)
- Scott, C. Mark: *The Intellect Industry: Profiting and Learning from Professional Services Firms.* (John Wiley & Sons Ltd, 1998)
- Silberman, Mel: *The Consultant's Toolkit: High-Impact Questionnaires, Activities and How-to Guides for Diagnosing and Solving Client Problems.* (McGraw-Hill, 2000)
- Toppin, Gilbert and Czerniawska, Fiona: *Business Consulting: A Guide to How It Works and How to Make It Work (Economist Series).* (Bloomberg Press, 2005)
- Weiss, Alan: *Million Dollar Consulting: The Professional's Guide to Growing a Practice.* (McGraw-Hill, 2002)
- Wickham, A. Philip and Wickham, Louise: *Management Consulting: Delivering an Effective Project.* (Prentice Hall Press, 2007)

Academic Journals

- Consulting Magazine
- Harvard Business Review
- Management Science

COURSE OUTLINE

1. GENERAL

SCHOOL	MANAGEMENT AND ECONOMICS		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	UNDERGRADUATE		
COURSE CODE	870301	SEMESTER	WINTER
COURSE TITLE	STOCK EXCHANGE MARKET		
AUTONOMOUS TEACHING ACTIVITIES		HOURS PER WEEK	ECTS
Lectures		4	6
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 stock exchange concepts, know the preconditions required for joining the markets, the rules of the stock exchange function and the organization of the stock exchange institutions. 2. Become familiar with the evaluation criteria of the stocks under negotiation and the methods used. 3. Understand the function of Derivatives Market 4. Understand the function of collective investment organizations, so that they are familiar with their advantages and disadvantages and manage the investment risk effectively.
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 about stock exchanges. Development of the A.S.E. Organizational structure of A.S.E. Capital Market Commission. The role of the brokerage firms. Preconditions for enlistment, suspension of negotiation , removal of companies .The role of underwriters. Criteria for shares 'selection . Fundamental analysis. Technical analysis . Advantages-disadvantages . Derivatives Market . Futures, forwards, swaps, options, warrants . The role of institutional investors in the A.S.E . Mutual Funds-Investment Portfolio Companies. Similarities and differences . Evaluation . Case studies

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Lectures,	
Use of ICT	Power point presentations . E-mail contact with students	
TUITION METHODS	Method	Workload per semester
	Lectures	52
	Laboratory work	
	Study and analysis of scientific papers and book chapters	28
	Seminars	
	Case study	
	Autonomous study	70
	Total contact hours and training	150
ASSESSMENT	Written examinations (80%) Project (20%)	

5. PRESCRIBED TEXTS-REFERENCES

- **Prescribed Texts:** Jack Clark Francis(1988) 'Management of Investments' McGraw-Hill, ISBN 0-07-100432-7

Michael N. Kahn(1999) 'Technical Analysis, Plain and Simple' Pearson Education Ltd .

Lee T.A (1976) 'Company Financial reporting , issues and analysis' Nelson Tsimpris M.R ' The Legislation of Capital Market 'Sakkoulas Ed.

Mylonas N. (1999) ' Greek Mutual Funds, Theory and Practice ' Sakkoulas Ed.

Karathanasis G-Stamatiou X (1993) 'Evaluating the performance of

Investment Portfolio Companies ASE Ed

Kiohos P.- Papanikolaou G.- Kiohos A.(2001) 'Stock Exchange and Derivatives markets of Athens. International Stock Exchanges'. Stamoulis Ed.

Kordi- Antonopoulou M.(2006) 'The Legal Framework of the Stock Exchange'. Sakkoulas 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	870401	SEMESTER	7
COURSE TITLE	MODERN COSTING SYSTEM		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures		4	7
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
Students after the completion of the class will be able to: <ul style="list-style-type: none"> • Define and assess the contemporary costing systems.
General skills
Students after the completion of the class will be able to: <ul style="list-style-type: none"> • Define and assess the contemporary costing systems. • Make decisions • Work in teams.

3. COURSE CONTENTS

... consists of the following 13 lessons of study:

- Lesson 1: Principles and aims of Analytical Accounting.
- Lesson 2: Bill Structure of Analytical Accounting.
- Lesson 3: Bill 94.
- Lesson 4: Activity Based Costing – ABC theory.
- Lesson 5: Steps for ABC planning.

- Lesson 6: Advantages – Disadvantages.
- Lesson 7: Balanced Scorecard.
- Lesson 8: Application and advantages of the Balanced Scorecard.
- Lesson 9: Target costing.
- Lesson 10: Target costing method.
- Lesson 11: Steps for Target costing.
- Lesson 12: The tools of Target Costing.
- Lesson 13: Kaizen costing.

4. INSTRUCTION METHODS - ASSESSMENT

MODE OF INSTRUCTION	Lectures	
USE OF ICT	Power point presentations	
TUITION METHODS	Method	Workload per semester
	Lectures	52
	Autonomous study	73
	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

- Τσακλαγκάνος Α., "Θεωρία και λογιστική κόστους – για λήψη επιχειρηματικών αποφάσεων", Εκδ. Οίκος Αφοί Κυριακίδη Α.Ε., Θεσσαλονίκη 1995 (α' έκδοση), 1998 (β' έκδοση)
- Χατζής Αναστάσιος., "Εφαρμογές Αναλυτικής Λογιστικής", 2010, Θεσσαλονίκη.
- Blocher Edwar J., Chen Kung H. and Lin Thomas W. (1999), "Cost management: A strategic emphasis", Boston: Irwin/McGraw-Hill.
- Garrison R. H., Noreen Eric W., Brewer Peter C. (2006), Managerial accounting. 11th ed. New York, N.Y.: McGraw-Hill/Irwin.

SCHOOL	MANAGEMENT AND ECONOMY		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL	UNDERGRADUATE		
COURSE CODE	870501	SEMESTER	SPRING (G)
COURSE	English II - Business Terminology		
TEACHING ACTIVITIES	WEEKLY HOURS	CREDITS	
	THEORY	4	5
COURSE TYPE	LEARNING AND DEVELOPING SKILLS		
PREREQUISITES	BUSINESS ENGLISH I		
COURSE LANGUAGE:	GREEK & ENGLISH		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	YES		
URL	http://eclass.acc.teithe.gr/openeclass/		

1. LEARNING RESULTS

Following the successful completion of the course the students will be able to :

1. know well the important elements of Business English and Accounting, something that will render them capable of understanding with fluency the numerous business - economic terms, which are to be seen and used in the majority of their work related activities as well as in their pursuit of an M. A. Degree in their Field of Study.
2. attend with ease Business English and Accounting seminars, presentations.
3. fully understand the importance of Business English in their efforts to have a successful professional career, while being able to use it with ease.
4. attend lectures, seminars and business related presentations.
5. participate in projects done in English while, at the same time, being able to make their own presentations.

General Skills

- Team Work
- Creative Thinking

2. Course Content

- What is Accounting Anyway?
- Basic Accounting Principles
- Personal Accounting
- Bookkeeping
- An Accountant's Activities

- Depreciation
- What are Auditors?
- Advertising
- Balance Sheet
- Buying and Selling
- Investment
- Facts and Figures
- Tax Season
- Investing and Financing

3. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD	Lectures - Exercises	
MEANS OF TECHNOLOGY BEING USED	Power point presentations E-Class	
COURSE ORGANIZATIONAL STRUCTURE	Activity	Semester Work Load
	Lectures	52
	Home Assignments	20
	Research Assignments	20
	In Class Exercises	33
		125
STUDENT ASSESSMENT	Class Participation Take-Home Assignments Mid Term Exams In Class Exercises Research Assignments Oral Presentation, Individually or in Groups Final Exam	

4. SUGGESTED BIBLIOGRAPGY

Foreign

Alison Pohl (1997) Accounting – Middlesex, Penguin Books

Collier-Macmillan (1974) International Trade, London, Collier Macmillan

Related Scientific Sources

The Boston Globe – Business, Accounting

Boston Herald - Business, Accounting

The New York Times - Business, Accounting

Los Angeles Times - Business, Accounting

Washington Post - Business, Accounting

Wall Street Journal - Business, Accounting

Kansas City Star - Business, Accounting

The Miami Herald - Business, Accounting

The Philadelphia Enquirer - Business, Accounting
Chicago Sun Times - Business, Accounting

Διαδύκτιο

www.newsnow.com - Accounting Related Articles

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	870601	SEMESTER	Winter
COURSE TITLE	TAX ISSUES		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures		2+1	5
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 the theoretical knowledge of Income Tax, VAT & Capital Taxes and their applicability in practice. • Understand the principles of fiscal consciousness of the concept of tax subject and object , of Direct & Indirect taxes. • To apply the tax laws both natural persons and legal entities in matters involving income, Value Added Tax and the taxation of capital. • use Computation & Performance Tax tools. • To combine tax issues by applying GAAP & IFRS .
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

- Introduction to the concepts of Income, Income Tax, Value Added Tax & Tax Fund.
- Taxable natural person.
- Taxable legal person.
- Special Topics VAT.
- Special Topics Capital.
- Method of taxation in accordance with GAAP & IFRS during the year.
- Decision-making processes based on taxation for both natural and legal persons.

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	13
	Case study	43
	Autonomous study	43
	Total contact hours and training	125
ASSESSMENT	Written examinations (80 %) Case Study (20%)	

5. PRESCRIBED TEXTS-REFERENCES

- **Prescribed Texts:**

- Βελέντζας Γ, Καρτάλης Ν, Γράβας Ε., «Φορολογική Νομοθεσία & Λογιστική ΙΙ», 2012, Εκδόσεις Βελέντζας Γιάννης
- Καραγιάννης Ι, Καραγιάννη Α-Ε, Καραγιάννης Δ, «Φορολογικά-Φοροτεχνικά-Υπολογισμός του Φόρου Εισοδήματος-Φορολογικές Δηλώσεις(ΟΕ, ΕΕ, ΕΠΕ, ΑΕ, Ατομικές κλπ)-Παραδείγματα & Εφαρμογές στην Πράξη ,2013, Εκδόσεις Καραγιάννης Ι-Καραγιάννη Α ΟΕ
- Καραγιώργος Θ., «Φορολογική Πρακτική», 2013, Έκδόσεις Καραγιώργου Θ. ΟΕ
- Σταματόπουλος Δ., Καραβοκύρης Α, «Φορολογία Εισοδήματος Φυσικών &

- *Academic journals:*

- **Academic Management Review**
- **Accounting, Organizations and Society**
- **Accounting Review**
- **Contemporary Accounting Research**
- **Journal of Accounting and Economics**
- **Review of Accounting Studies**
- **Journal of International Accounting, Auditing and Taxation**
- **International Journal of Accounting Information System**