



**Postgraduate Programme
"ECONOMICS AND BUSINESS LAW"**

Department of

"ACCOUNTING AND FINANCE»

INTERNATIONAL HELLENIC UNIVERSITY

A5. STUDY GUIDE

"JANUARY 2023"



INTERNATIONAL HELLENIC UNIVERSITY

**SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION
DEPARTMENT OF ACCOUNTING AND FINANCE**

MSC “ECONOMICS AND BUSINESS LAW”

STUDY GUIDE

<http://master-eblihu.gr/>

T.Θ. 1194 - Agios Loukas - 654 04 Kavala – Greece
phone: +30-2510-462196/7

Academic Year 2022- 2023
KAVALA

Contents

Contents

STUDY GUIDE.....	1
Part One	5
Information about the Department of Accounting and Finance.....	5
ACADEMIC CALENDAR FOR THE ACADEMIC YEAR 2022 - 2023	5
WINTER SEMESTER	5
SPRING SEMESTER	5
September 2023 : Repetitive Examination	5
Academic Principles.....	6
Governing bodies of Postgraduate Studies and Doctoral Studies.....	6
The Foundation's Steering Committee (SC) / The Senate of the University	6
The academic profile and mission of the Department of Accounting and Finance	6
Postgraduate Studies Programme.....	8
Information about the MSc in Economics and Business Law.....	8
Degree level	8
Access to further studies.....	8
Approval of the M.Sc.	8
Duration of operation of the Postgraduate Programme	8
Objective of the Postgraduate Programme	9
Objectives of the Postgraduate Programme.....	9
Learning Outcomes of the M.Sc.	9
Admission requirements for the Postgraduate Programme.....	11
Categories of graduates admitted.....	11
Number of Admissions.....	12
Enrollment in the M.Sc.	12
Course Recognition.....	12
Duration of studies	13
Suspension of studies	13
Extension of studies.....	13
Arrangements for academic guidance.....	13
Secretariat	13
Study advisors.....	14
Website of the M.Sc.	14
Part Two	15
Organization-Operation of the MSc in Economics and Business Law	15

Tutors.....	16
Structure	17
Start of courses.....	17
Academic Calendar of the Programme.....	18
Programme Structure-Credits (ECTS).....	18
Programme of Studies of the Postgraduate Programme	20
FULL-TIME PROGRAMME.....	20
PART-TIME PROGRAMME	21
EXAMINATIONS AND EVALUATION OF POSTGRADUATE STUDENTS.....	22
Postgraduate Thesis/Master Thesis/Dissertation	23
Supervisor of the Postgraduate Thesis-Three-member Examination Committee	24
Writing of Postgraduate Thesis:	24
Dissemination of Scientific Knowledge	26
Postgraduate Diploma Degree	26
Performance Excellence.....	27
Monitoring the programmeme	27
Ethical Issues	29
Certification and Awarding of Diploma	30
Diploma Supplement	30
Graduation ceremony.....	30
Internal and External Evaluation Process of the Postgraduate Programme.....	30
Internal Evaluation.....	30
External Evaluation	32
DESCRIPTION OF COURSES.....	33
SEMESTER A: Compulsory courses	33
COURSE OUTLINE:.....	33
1. LAW AND BUSINESS DEVELOPMENT.....	33
COURSE OUTLINE:.....	40
2. TAX LAW AND BUSINESS MANAGEMENT	40
COURSE OUTLINE :.....	44
3. METHODS AND COMPETITION ISSUES AND ELECTRONIC TRANSACTIONS ELECTRONIC COMMERCE 44	
COURSE OUTLINE:.....	49
4. BANKRUPTCY LAW AND FINANCIAL MONITORING OF BANKRUPTCY	49
COURSE OUTLINE:.....	53
5. RESEARCH METHODS IN ECONOMICS AND LAW	53
B' SEMESTER Compulsory courses	57
COURSE OUTLINE:.....	57

6. EUROPEAN/INTERNATIONAL LAW AND ECONOMIC RELATIONS	57
COURSE OUTLINE:.....	62
7. BANKING LAW AND BANKING ECONOMICS	62
COURSE OUTLINE:.....	67
8. LAW AND MANAGEMENT/ADMINISTRATION OF PUBLIC LEGAL ENTITIES.....	67
COURSE OUTLINE:.....	72
9. LAW AND CORPORATE GOVERNANCE	72
COURSE OUTLINE:.....	76
10. DISPUTE RESOLUTION AND MEDIATION.....	76
C' SEMESTER	82
COURSE OUTLINE:.....	82
MASTER THESIS (FINAL DISSERTATION)	82

Part One

Information about the Department of Accounting and Finance

The Department of Accounting and Finance of the International Hellenic University is fully autonomous and is located in Kavala, in the area : Agios Loukas, P.C. 65404.

ACADEMIC CALENDAR FOR THE ACADEMIC YEAR 2022 - 2023

WINTER SEMESTER

Classes start : Friday 4 November 2022

Classes end: Saturday 11 February 2023

WINTER SEMESTER EXAMINATION PERIOD

Exams start: Wednesday 15 February 2023

Exams end: Saturday 25 February 2023

Announcement of grades within one month from the examination date of each course

Holidays - Winter semester holidays

Friday 28 October 2022 - National Day 28 October Thursday 17

November 2022 - Anniversary of the Polytechnic

24 December 2022 until 7 January 2023 inclusive - Christmas holidays

Monday 30 January 2023 – The Three Holy Hierarchs

SPRING SEMESTER

Classes start: Friday 3 March 2023

Classes end: Saturday 17 June 2023

SPRING SEMESTER EXAMINATION PERIOD

Exams start : Friday, June 23, 2023

Exams end: Friday, July 7, 2023

Announcement of grades within one month from the examination date of each course

Holidays - Spring semester holidays

Monday 27 February 2023- Green Monday

Saturday 25 March 2023- National Day 25 March

9 April to 23 April 2023- Easter holidays

Monday 1 May 2023 - May Day

Monday 5 June 2023 - Holy Spirit Day

Friday 30 June 2023 - Apostolou Pavlou, Patron Saint of Kavala

September 2023 : Repetitive Examination

Exams start: Friday 08 September 2023

Exams end: Saturday 23 September 2023

Announcement of grades within one month from the examination date of each course

Academic Principles

The operation of the Department of Accounting and Finance of the School of Economics and Business Administration of the International Hellenic University (IHU) is subject to the applicable provisions of Law 4957/2022 and Law 4610/19.

Dean of the School of Economics and Business Administration : Evangelos Christou, Professor.

President Department of Accounting and Finance: Stavros Valsamidis Professor.

Deputy President Department of Accounting and Finance: Giannoula Florou, Professor.

The Department is administratively supported by the Secretariat of the Department, headed by a Head, who is responsible for the coordination and smooth operation of its administrative activities.

Governing bodies of Postgraduate Studies and Doctoral Studies

The competent bodies for the organization and operation of the Postgraduate Programmes and doctoral studies (article 91 of Law 4957/2022) are:

The Foundation's Steering Committee (SC) / The Senate of the University

The Postgraduate Studies Committee

The Assembly of the Department

The Coordinating Committee of the MSc

The Director of the MSc

The academic profile and mission of the Department of Accounting and Finance

The Department of Accounting and Finance formulates its own fundamental values and the basic purpose of the department, as well as its future mission and the stages (goals) of achieving it for the next ten years. The code of the scientific field of the Undergraduate Programme of the Department, according to the international classification of UNESCO (ISCED 2013), is 0418 (Accounting and Finance).

The curriculum of the Department of Accounting and Finance covers the subject of the Science of Accounting and Finance, as well as its applications in the private and public sector.

The Department of Accounting and Finance is one of the first to be established in the former TEI of Kavala/TEI of Thessaloniki and now IHU. It has always been one of the largest Departments of the S.E.B.A, as approximately 3,500 students are enrolled and attend, of which 550 attend the University's Curriculum. The number of students actively participating in the educational process amounts to approximately 2,100.

The curriculum of the Department is adapted to the Greek reality and aims to meet the needs of the market in the field of Accounting and Finance. It offers specialized knowledge and excellent training of students on issues related to the organization and operation of financial and accounting services of businesses and organizations, banks, brokerage and insurance companies.

The courses of the curriculum of the Department are divided into infrastructure courses and specialty courses. The infrastructure courses of the programme include subjects such as Marketing, Management, Computer Science, Applied Mathematics, Statistics, Operations Research, Business Law. These courses provide the necessary theoretical knowledge and practical applications for a fuller understanding of the environment in which businesses operate. The specialty courses offer cutting-edge scientific knowledge in the field of Accounting and Finance, perfectly connect theory with practice and give the student the opportunity to deepen in the respective fields. All semesters of study include theoretical teaching, laboratory and tutorial exercises, as well as practice exercises and applications in real or virtual situations, studies and educational visits to accounting departments of companies and organizations.

There is a gradual gradation of the specialization of the courses: the first semesters of study include, among others, courses of general infrastructure of positive and theoretical sciences, as well as various introductory courses, followed by courses of special infrastructure – core, which form the basis of the Sciences of Accounting and Finance, while in the advanced semesters specialty courses are taught that constitute the nature and destination of the Department.

The duration of studies is eight (8) semesters.

In order to obtain a degree, the following are required:

1. Successful examination in forty-eight (48) courses,
2. Optional dissertation that ensures the deepening of graduates in applied research related to the subject of the Department.

- The University's strategy for its academic development

The priorities for the development of the Department of Accounting and Finance include education, research, connection with society, internationalization, university environment and quality assurance. In particular, the strategy of the International University includes the six-monthly evaluation of educational work, the monitoring of the graduation rate of students, the staffing of the department with permanent staff, the improvement of services to the Students. It also includes the enhancement of the offer of lifelong learning programmes, the attraction of new researchers and the strengthening of research collaborations, the establishment of spin-offs and the promotion of the research work of the department.

The Department operates three established Research Laboratories

Postgraduate Studies Programme

M.Sc. in Economics and Business Law

Information about the MSc in Economics and Business Law

The MSc "Economics and Business Law" with English title : "Economics and Business Law" has begun its operation in 2016, (Government Gazette B' 2545 / 18.8.2016) as an MSc of the autonomous Department of Accounting and Finance of the then TEI of Eastern Macedonia and Thrace and in 2019 it was re-established as an MSc of the autonomous Department of Accounting and Finance of the International Hellenic University (IHU) (Government Gazette B' 3727 / 8.10.2019). It is fully recognized by the state like any MSc of Universities and awards the title of Master's Degree in "Economics and Business Law".

For the award of the Master's Thesis, successful attendance is required, which requires the attendance of 10 courses and the collection of 90 educational (ek) credits (credits), including the preparation of a diploma thesis, which corresponds to 30 m.pi. credits.

Degree level

According to the National Framework of Degrees/Qualifications, the title awarded belongs to the 7th level of studies (Postgraduate studies).

Access to further studies

After obtaining the Master's degree, students who wish can continue at the 8th level of studies (Doctoral studies)

Approval of the M.Sc.

The proposal for the Re-establishment and the Feasibility – Sustainability Study of the Postgraduate Programme were prepared by the members of the Coordinating Committee of the MSc and the re-establishment of the MSc was approved by the Assembly of the Department of Accounting and Finance. Subsequently, the Postgraduate Programme was approved by the Senate of the University's Steering Committee (Senate of the University).The decision for the re-establishment of the MSc was published in Government Gazette B' 3727/8.10.2019.

The Department has the necessary building-material infrastructure and the necessary teaching and other staff for the implementation of the Postgraduate Programme.

The Postgraduate Programme seeks the substantial participation of all faculty members and T.R.S, S.E.S. ,L.T.S. ,S.T.L.S. ,of the Department ensuring validity and interdisciplinarity.

Duration of operation of the Postgraduate Programme

The duration of operation of the Postgraduate Programme is set at five (5) academic years, i.e. until the academic year 2023-2024, provided that it meets the criteria of internal and external evaluation, in accordance with article 87 of Law 4957/2022 (with the possibility of renewal under the terms of the current legislation).

Objective of the Postgraduate Programme

The objective of the programme is to deepen and expand scientific knowledge, techniques and the promotion of research in the wider field of Business Law and Economics governing the establishment and operation of businesses, to provide students with specialized knowledge in these areas of legal and economic science related to the needs of operation and financial monitoring of commercial companies and businesses in general, their transactions with private and public sector bodies, their development and expansion in European and international markets but also the reasons and causes for their transformation or dissolution

Purpose.

The aim of the programme is:

The integrated and in-depth approach to the parameters that determine the present and future of the establishment and operation of commercial enterprises, their sustainability, development and expansion, as well as the creation of a regime and climate of healthy growth and competitiveness in the Greek and global market.

Objectives of the Postgraduate Programme

The specific objectives of the MSc are:

- The promotion of knowledge in these subjects.
- The development of research in the relevant scientific areas of the Programme.
- The production of scientists capable of pursuing an academic career.
- To meet the needs at postgraduate level for trained business executives in the private and public sector.
- The provision of the necessary, high-level, knowledge to lawyers and economists for efficient and effective control of the operating conditions of businesses, human and financial resources in commercial enterprises.
- To develop interest in and understanding of the increasingly complex and dynamic commercial and international business environment.
- The preparation of executives capable of promoting the development of Greek businesses both at home and abroad.
- The training of lawyers and economists for the operation and development of enterprises and their transactions with State-dependent organizations and services.
- The approach, research and promotion of alternative ways of dispute resolution focusing on the institution of mediation.

Learning Outcomes of the M.Sc.

The learning outcomes of the Postgraduate Programme refer to the set of knowledge, skills and abilities that postgraduate students must know, understand and apply after the successful completion of the Postgraduate Programme.

The learning outcomes contribute substantially to the implementation of the appropriate methodology for planning and exercising the teaching work

(lectures, tutorials, seminars, individual and group projects, practice exercises, laboratory exercises, educational material and educational resources).

The learning outcomes are measurable, directly linked to specific forms of evaluation, in order to verify that they are achieved by postgraduate students, provide transparency of qualifications and contribute to the quality assurance of the educational work of the teachers of the Postgraduate Programme.

In particular, graduates of the MSc can be employed either as self-employed or in positions of responsibility in companies and organizations in the private or public sector. The aim of the MSc is for graduates to acquire all the necessary knowledge, skills and abilities in the field of operation and management of businesses, from an economic and legal dimension, from the beginning to its dissolution and deletion, on specific issues related to the development and expansion of their activities through transactions in both the private and public sector, investments and transactions in Greece and abroad.

Knowledge: The graduate has: 1. advanced knowledge on issues that are at the heart of modern economic analysis, microanalysis, macroanalysis, econometrics and statistical analysis, 2. Knowledge of Accounting Standards, the operation of public accounting and public procurement 3. Knowledge of the analysis of business financial data, sustainability indicators, 4. Knowledge of Company Law, tax and bankruptcy law, 5. Knowledge of competition law and rules of electronic commerce and consumer protection 6. Knowledge of specific European trade and specific issues of European law 7. Deepening in corporate governance issues 8. Knowledge of banking and monetary theory, the functions of banking products in favor of enterprises 9. Knowledge of the rules and procedure of mediation as a method of out-of-court dispute resolution.

Abilities: The graduate: 1. can conduct autonomous research, 2. can proceed to doctoral studies, 3. can study the relevant economic and legal literature to approach an economic or legal issue of operation of a business, 4. develops with autonomy his/her knowledge and skills at a high level and applies professionally the specialized knowledge and skills acquired, 5. effectively addresses new, interdisciplinary or unforeseen issues.

Skills: The graduate: 1. Applies theories and methodologies in the above cognitive fields to research, studies and work in a critical and creative way. 2. Is able to evaluate, interpret and promote modern scientific research and studies related to the above cognitive fields. 3. Articulates inductively, in a scientifically substantiated way, solutions to complex and new issues and forms valid judgments by making sound decisions. 4. Substantiates its positions with specialized data and arguments, to specialized or non-specialized audiences with clarity, adequacy and accuracy. 5. Conducts theoretical and applied research on economic and legal issues. 6. Applies critical thinking to evaluate economic analyses, address legal issues derived from different approaches. 7. Handles economic data using econometric and statistical software, evaluates economic policies using theoretical and quantitative tools. 8.

Critically evaluates the results of his own research but also opinions / positions of others, has communication skills to address both the academic and professional community. It identifies legal and financial business risks in combination and makes or proposes sound decisions.

Admission requirements for the Postgraduate Programme

Categories of graduates admitted.

Graduates of Higher Education Institutions in Greece or recognized equivalent institutions abroad, who have sufficient knowledge of a foreign language, are admitted to the Postgraduate Programme "Economics and Business Law" after selection based on academic criteria. In particular, graduates of the Departments of Economics, Law, Accounting, Business Administration, Finance, International Relations, Political Science and other scientific subjects related to the programme are admitted, but not exclusively.

The selection of students is made in accordance with Law 4957/2022 and the provisions of the Postgraduate Studies Regulation. Every year, during the Spring Semester, by decision of the Assembly of the Department of Accounting and Finance, a notice for the admission of postgraduate students to the Postgraduate Programme, the start of which is scheduled for the next academic year, is published in the press and posted on the website of the Postgraduate Programme, the Department and the Foundation.

The selection process of candidate students takes place after submission of an online application and submission of specific supporting documents, as specified in the notice. For the selection of students, criteria are taken into account and credited, which are specified in the Rules of Operation of the Postgraduate Programmes. The points and final score of the candidates results from the sum of the individual scores in the evaluation criteria. Upon completion of the evaluation procedures, the competent Candidate Evaluation Committee (C.E.C.) draws up a merit list of successful and runners-up, in order of ranking, according to the selection criteria and the weighting factors per criterion and submits it for approval to the Assembly of the Department. Successful candidates are considered to be candidates who have obtained a grade in the ranking order up to the maximum limit for admission. The C.E.C. may also consider as successful candidates who tied with the last successful candidate. In case of a tie between the candidate of the last announced position and the next one, then all tied candidates are admitted to the Postgraduate Programme. Runners-up are considered to be candidates who received a ranking position in the ranking order, beyond the maximum student admission limit, having the right to register in case the runners-up do not accept the position or do not register on time. The successful and/or runners-up are informed by the Secretariat of the Postgraduate Programme to enroll in the Postgraduate Programme within a deadline set by the Departmental Assembly. Admitted postgraduate students can be informed about this from the website of the Postgraduate Programme or from the Secretariat of the Postgraduate Programme (<http://master-eblihu.gr>). Those of them who do not register on time, lose the right to enroll in the Postgraduate Programme, unless they invoke reasons of force majeure or serious illness, providing the relevant supporting documents. In this case, the Department Assembly judges the reasons given by the candidates and decides on them.

In case of non-registration of one or more students, the runners-up, if any, will be invited, based on their ranking in the approved evaluation list, to enroll in the Programme. The replacement procedure may be applied as many times as required in order to complete the required number of candidates in accordance with the regulation of this Postgraduate Programme.

The replacement shall not concern any candidate selected under the 'tie'. The substitution procedure can also be applied in case of refusal of several candidates. In any case, the replacement of a position is allowed up to one day before the beginning of the courses of the Postgraduate Programme. Any subsequent replacement can be accepted only after the agreement of the Assembly of the Department.

Number of Admissions

The number of students admitted per year to the programme per department is set at a maximum of thirty-five (35) students, not including tied students, if any. In addition to the number of admissions, members of S.E.S., L.T.S. and S.T.L.S. are also admitted with the prerequisite they hold a title of the first cycle of studies of Universities.

Enrollment in the M.Sc.

Student status is acquired upon registration of the student in the Postgraduate Programme. The registration of the student in the programme and attendance is mandatory for all students.

At the beginning of the academic semester, before the start of the courses, the dates of registration of students are determined and announced. Registration must be done before the registration deadline. Violation of the registration deadline is equivalent to loss of the ability to attend the current semester. In this case, the continuation of studies requires a decision of the Coordinating Committee.

Registered students who fall under the case of exemption from tuition fees may submit to the Secretariat of the Department the relevant supporting documents and an application for exemption from tuition fees. The relevant supporting documents include the last individual (if any) and/or family income tax statement. The Departmental Assembly, after examining the relevant supporting documents in accordance with the legislation in force each time, proposes to the Department Assembly for approval the list of students who meet the relevant requirements for exemption from tuition fees.

Course Recognition

According to the Art. 23, par.2 of the Internal Regulation of Operation of the IHU (Government Gazette 4889 issue B / 06.11.2020), students may recognize courses of the curriculum of the relevant Postgraduate Programme, with grade and credits (ECTS) corresponding to the curriculum of the Department, in which they have been successfully examined in a similar Department in Greece or abroad (second cycle of studies), provided that their syllabus coincides with the course syllabus of the relevant Postgraduate Programme.

The recognition of courses in the cases of the above paragraphs is carried out by decision of the CC and the Assembly of the relevant Department, upon submission of

a relevant application to the Secretariat of the Department.

Duration of studies

The duration for the award of the Postgraduate Diploma (MSc) is three (3) Semesters for the Full-Time Programme and six (5) Semesters for the Part-Time Programme.

The maximum time allowed for completion of studies is set at six (6) academic semesters.

If the maximum time limit for attendance is exceeded, the Director of the Postgraduate Programme informs the CC and then the General Assembly, which may decide to delete the student from the Postgraduate Programme.

Suspension of studies

The General Assembly may approve the justified suspension of a postgraduate student's studies upon his/her request and recommendation of the Coordinating Committee of the Postgraduate Programme. Postgraduate students who have received educational leave from their Work Agency for their studies in the Postgraduate Programme are not entitled to a suspension of studies during the same period. Semesters of suspension of student status are not counted towards the maximum duration of regular studies. During the suspension of studies, the student status is lifted and all relevant rights of the student are suspended. Student status is automatically regained after the suspension expires. After the suspension is lifted, the graduate student will continue from the point of study where the suspension began.

A student who repeats his/her studies is obliged to attend the courses, seminars, practical exercises, etc., in which he/she had not been successfully evaluated before the suspension of his/her studies. The postgraduate student who receives a suspension permit, when he/she resumes his/her studies, remains subject to the attendance status of the time he/she registers as a postgraduate student.

Extension of studies

In special cases, the Assembly of the Department of Accounting and Finance may approve an extension of studies in the Postgraduate Programme of up to three (3) additional academic semesters, provided that the postgraduate student has submitted a written application to the Assembly of the Department, stating the reasons for requesting the extension. The total duration of studies in the MSc cannot exceed three years.

Arrangements for academic guidance

Secretariat

The Secretariat of the Department of Accounting and Finance, together with the Secretariat of the Postgraduate Programme, are responsible for the administrative support, organization and operation of postgraduate studies, as well as for the processing of registration, examinations, grades, certificates and the award of postgraduate degrees to the students of the school. The Secretariat is located in the main building and accepts students and the public, serves by telephone and electronically, daily 08.00am–15.00pm (:2510462187, 2510462197, info@af.ihu.gr & master-ebi@ihu.gr). Announcements regarding the implementation of the

Postgraduate Programme are posted on the electronic training platform, which is accessible to students, through the website of the Postgraduate Programme:<http://master-ebl.ihu.gr/>

Study advisors

Following the recommendation of the Director of the MSc to the coordinating committee of the MSc, **a study advisor [tutor]** is appointed by all the teachers in the postgraduate programme. The list of study advisors is announced before the beginning of the academic year.

The student advisor monitors the progress of the student, provides him with specific information about the programme and the correlation of studies in the Postgraduate Programme with his scientific background and professional prospects, discusses with the student his future plans for his professional and scientific development, advises him to improve his work in relation to the requirements of his studies, for the use of the resources and infrastructure of the Department, and in general, for organizational or administrative issues and may suggest issues concerning him to the Director of Studies. The study advisor does not necessarily undertake the supervision of the student's dissertation. Students are strongly advised to communicate at regular intervals with their advisors.

Website of the M.Sc.

The MSc has a website in Greek and English: <http://master-ebl.ihu.gr>. The official website of the Postgraduate Programme is constantly updated and provides all the information about the Postgraduate Programme. It is the official information place for postgraduate students. The Academic Calendar of the Postgraduate Programme is also posted on the website.

Part Two

Information about the Curriculum General principles

The Postgraduate Programme "Economics and Business Law" is part of the educational and research strategic planning of the Department of Accounting and Finance (article 60/law 4610/2019, Government Gazette 70A') which aims to meet the modern needs of the country.

The Postgraduate Programme refers to related specialties and aims to further promote scientific knowledge and promote research taking into account primarily the country's development needs.

For the further promotion and enhancement of the Postgraduate Programme, the Department may collaborate with recognized research institutions in Greece or abroad, which have sufficient scientific staff and have the necessary logistical infrastructure.

Organization-Operation of the MSc in Economics and Business Law

Law 4957/2022 on Postgraduate Studies applies to the organization and general operation of the Postgraduate Programme, with its amendments from time to time. The governing bodies of the MSc are the following:

The Coordinating Committee of the Postgraduate Programme consists of five members and consists of faculty members of the Department of Accounting and Finance who have undertaken postgraduate work and are responsible for the coordination and supervision of the Postgraduate Programme as well as for any matter of administrative or organizational nature related to postgraduate studies. The committee is formed after approval by the General Assembly of the Department, for a two-year term.

The members of the Coordinating Committee for the Academic Period 2022-2024 are:

1. Kalliopi Kalampouka, Professor, Department. Accounting and Finance IHU, Director of the MSc "Economics and Business Law".
2. Mandilas Athanasios, Professor, Department. Accounting and Finance IHU.
3. Valsamidis Stavros, Professor, Department. Accounting and Finance IHU.
4. Florou Giannoula, Professor, Department. Accounting and Finance IHU.
5. Karasavoglou Anastasios, Professor, Department. Accounting and Finance IHU.

The Director of each Postgraduate Programme is a member of the C.C. and is appointed by decision of the Assembly of the Department for a two-year term. He presides over the C.C., he is a faculty member.

of the first level or the rank of associate degree, is of the same or related subject with the subject of the Postgraduate Programme and performs the duties defined in the law and the Regulation of Postgraduate Studies. It is responsible for organizing, operating and promoting the effective implementation of the programme. In particular, the Director convenes and chairs the coordinating committee, proposes to the Assembly of the Department any issue concerning the effective operation of the Postgraduate Programme, coordinates the teaching staff and implements the decisions of the collegiate bodies.

For the academic period 2022-2023, the Director of the MSc in Economics and Business Law is Ms. Kalliopi Kalampouka, Professor of Commercial Law, Department of Accounting and Finance

Tutors

1. The teaching work of the Postgraduate Programme is assigned, following a decision of the General Assembly of the Department of Accounting and Finance, to the following categories of teachers:
 - a. members of the Teaching and Research Staff (T.R.S.), Special Educational Staff (S.E.S.), Laboratory Teaching Staff (L.T.S.) and Special Technical Laboratory Staff (S.T.L.S.) the Department or other Departments of the same or another Higher Education Institution (H.E.I.) or a Higher Military Educational Institution (H.M.E.I.), with additional employment beyond their legal obligations, if the Π.Μ.Σ. has tuition fees,
 - b. Emeritus Professors or retired members T.R.S. the Department or other Departments of the same or another H.E.I,
 - c. associate professors;
 - d. teaching assistants;
 - e. visiting professors or visiting researchers;
 - f. researchers and specialised operational scientists of research and technological bodies referred to in Article 13A of the article 4310/2014 (A' 258) or other research centres and institutes in Greece or abroad,
 - g. scientists of recognized prestige, who have specialized knowledge and relevant experience in the field of the subject.
2. The assignment of the teaching work in the postgraduate programme is carried out by decision of the general meeting of the Department upon the recommendation of the Coordinating Committee , or, otherwise of its Director.
 - i. The right to supervise dissertations befalls to the teaching staff that fill the criteria. (a) to (f) of the above paragraph. 1 provided they hold a PhD. By decision of the general meeting Members may also be assigned to supervise dissertations T.R.S., S.E.S. and L.T.S. of the Department, who have not undertaken teaching work in M.Sc.
3. All categories of teachers may be remunerated exclusively from the M.S.c. No remuneration or other benefit may be paid from the state budget or public investment programme. By decision of the general meeting Regarding the assignment of teaching work, the amount of remuneration of each teacher is determined. Especially teachers who have membership T.R.S., may be additionally remunerated for work they do for the M.S.c., if they fulfil their minimum legal obligations as set out in paragraph 2 of the article 155 Law 4957/2022. The same applies through proportionate measures to members

- a. S.E.S., S.T.L.S and L.T.S., as long as they fulfil their minimum legal obligations.
4. By decision of the Assembly of the Department, auxiliary teaching work may be assigned to doctoral candidates of the Department or the School, under the supervision of a teacher of the Postgraduate Programme.

By decision of the Assembly of the Department, which is taken upon the recommendation of its Director M.Sc., Invited from Greece or abroad, as visitors, are distinguished scientists who have a position or qualifications as professor or researcher in a research center, artists or scientists of recognized prestige with specialized knowledge or relevant experience in the field of study M.Sc., to meet the educational needs of M.Sc.

The Assembly of the Department, upon its recommendation from the G.M, approves per course as scientific directors of the courses members or retired members of the of the Department or with a reasoned decision members of other Departments of the Foundation or other Institutions or external collaborators who meet the criteria of the law.

The course manager is responsible for organizing the content of the course lectures, organizing, updating and providing educational material, including the material available on online platforms, supervising/guiding the work of postgraduate students within the course and evaluating students. He is also responsible for depositing in the C.L. suggestion regarding the list of lectures of the course and teachers.

The assignment of teaching all or part of a course in the above categories is made by decision of the Assembly of the Department, following the positive recommendation of the Coordinating Committee, in accordance with the provisions of the law.

Its content, objectives and orientation M.Sc. (extroversion, interdisciplinarity, emphasis on excellence), but also the goal of its interconnection M.Sc. with the needs of the business, educational and productive potential of the country, impose the competent participation of teachers outside the relevant Department or invited guests (Article 83 of the Law.4957/2022) recognized scientific and professional experience. The course leader may propose specific thematic units of his course that are required to be covered by specialists with recognized prestige in their field, who must hold a doctoral degree unless their subject is of exceptional and indisputable specificity for which it is not possible or usual to prepare a doctoral dissertation in accordance with the current legislation, in order to launch a call for expressions of interest.

Structure

Start of courses

Courses begin in the winter semester of each academic year. The exact date is determined each time by the Coordinating Committee and announced by it. Each semester includes thirteen (13) complete

teaching weeks. Lessons can be organized in modular form and not per week, without reducing the total number of teaching hours.

Academic Calendar of the Programme

At the beginning of each academic year and before the start of the courses it is posted on the website of M.S.c., the annual Academic Calendar of the Programme, which has been edited by its Director M.S.c. and has been approved by the Assembly and which includes the start and end dates of teaching periods, examination periods, holidays e.t.c. The Academic Calendar of the Postgraduate Studies Programme is harmonized as much as possible with the Academic Calendar of the undergraduate programmes of study of the Institution. The timetable of lessons/exercises, the schedule of examinations and the deadline for the delivery of each semester's assignments are specified in the Study Guide M.S.c, which is prepared by its Director MSc and is announced by the C.C. before the beginning of the Academic Year.

Programme Structure-Credits (ECTS)

Courses and teaching and research activities are divided into three (3) academic semesters.

The semesters include 13 weeks of instruction and course examinations and are defined as follows:

Fall semester: October–February Spring

semester: February–July

The Programme also provides the opportunity for part-time Postgraduate Studies in five (5) semesters.

The teaching of courses by means of distance education, synchronous and asynchronous, can be carried out, fully in accordance with the applicable law. The Department has the appropriate technical infrastructure for synchronous and asynchronous distance learning to meet educational needs.

In this way of teaching:

- Accessibility to the attendance of the specific subject offered by the Postgraduate Programme is increased through the provision of equal opportunities for participation in the educational process to a number of interested parties throughout the country and it is easier for working students / students from the region and / or abroad to have access to the educational material, without requiring their continuous physical presence.
- It is possible to teach distinguished scientists in the field of Economics and Law from Universities and Research Centers in the region or abroad who do not have the possibility of physical presence. In this way, the level of teaching, knowledge and experience gained by the students of the Postgraduate Programme is improved.
- Continuous support of students is offered throughout the duration of the Postgraduate Programme, in addition to face-to-face meetings with the teachers.

- Direct connection of students with external sources of knowledge and increased possibilities of cooperation with trainers and geographically dispersed trainees is provided.

The courses are described by assigning credits to all independent educational elements and their activities and therefore it is possible to transfer and accumulate successful performance in corresponding postgraduate programmes of other HEIs at national and European level.

The total number of ECTS required for the acquisition of the MSc amounts to ninety (90), thirty (30) credits per academic semester. Each ECTS corresponds to 25 hours of workload. The Thirty

(30) credits of each academic semester of full-time study or writing of the Thesis are valued at approximately 750 hours of workload required to be paid by each graduate student.

All courses of the Postgraduate Programme are compulsory, include a total of 39 hours of teaching (lectures, exercises, tutorials, workshops, case studies) and each course corresponds to 6 credits. Lessons can be organized in modular form and not per week, without reducing the total number of teaching hours. Classes are taught mainly in the afternoon on Wednesday, Friday and Saturday, according to the timetable.

Courses, which are scheduled and do not take place for any reason, are transferred by the instructor and are conducted on a different date, remotely. Course replacements by teachers must be made after consultation with the secretariat and the S.E. or the Director of the Postgraduate Programme.

In order to improve the curriculum, the detailed outlines of the courses and the know-how offered to postgraduate students, the following are required: a) the continuous updating of academic managers and postgraduate students through site visits to companies, organizations, innovative actions and b) the transfer of modern and innovative knowledge through the invitation of high-profile scientists and professionals in the field of Greece and / or abroad. The invitation and travel and hospitality expenses of the Director of the Postgraduate Programme, the teachers and the invited speakers are borne by the special budget code of the Postgraduate Programme, upon the recommendation of its Director and decision of the Coordinating Committee, in accordance with the applicable legislation.

During the third semester, the postgraduate thesis is prepared, which corresponds to thirty (30) ECTS credits.

The total number of courses of the programme that postgraduate students must attend amounts to ten (10): five (5) compulsory core courses in the first semester corresponding to thirty

(30) credits (ECTS), five (5) compulsory core courses in the second semester corresponding to thirty (30) credits (ECTS).

Also, in the third semester, they must write a diploma thesis corresponding to thirty (30) credits (ECTS). To obtain

Ninety (90) credits are required for a Postgraduate Diploma.

The regular review of the curriculum of the Postgraduate Programme takes place every two years. In this case, the General Assembly appoints a Curriculum Review Committee, which recommends the revision of the programme at the GA. to be finalised.

On the recommendation of Gen. The Assembly and the approval of the Senate can reallocate the courses to the Programme, modify the programme and the content of the courses.

Programme of Studies of the Postgraduate Programme

The profile of the MSc is formed on the basis of the general specifications of the respective programmes of Greek and foreign Universities and the aim of its content and orientation to meet the modern requirements of Economics and Business Law (private and public sector).

The language of instruction and preparation of the diploma thesis is Greek or English. Teaching methods include, among others: lectures, practice exercises, workshops, field studies, simulations, participation in groups, project, practical applications, seminars or tutorials.

A full detailed programme of each course is posted on the website of the MSc at the beginning of each semester.

The Curriculum includes:

The titles of the courses, their content and their teaching hours, which include each form of teaching work, the learning outcomes, as reflected in the individual outlines of the courses and the educational/research activities included in them, the credits for each course and the credits for the award of a degree, the method and time of evaluation of the courses.

The courses are structured in the following teaching programme, per semester, as follows:

FULL-TIME PROGRAMME

A' Semester, *Compulsory courses*

n/a	Lesson	Credits (ECTS)
1	LAW AND BUSINESS DEVELOPMENT	6
2	TAX LAW AND BUSINESS MANAGEMENT	6
3	METHODS AND COMPETITION ISSUES AND ELECTRONIC TRANSACTIONS/E-COMMERCE	6
4	BANKRUPTCY LAW AND ITS FINANCIAL MONITORING OF BANKRUPTCY	6
5	RESEARCH METHODS IN ECONOMICS AND LAW	6
	TOTAL	30

B' Semester, Compulsory courses

n/a	Lesson	Credits (ECTS)
1	EUROPEAN/INTERNATIONAL LAW AND ECONOMIC RELATIONS	6
2	BANKING LAW AND BANKING ECONOMICS	6
3	LAW AND MANAGEMENT/ADMINISTRATION OF PUBLIC LEGAL ENTITIES	6
4	LAW AND CORPORATE GOVERNANCE	6
5	DISPUTE RESOLUTION AND MEDIATION	6
	TOTAL	30

C' Semester

n/a	Lesson	Credits (ECTS)
1	Elaboration of Master Thesis (Final Dissertation)	30
	TOTAL	30

PART-TIME PROGRAMME**A' Semester, Compulsory courses**

n/a	Lesson	Credits (ECTS)
1	LAW AND BUSINESS DEVELOPMENT	6
2	TAX LAW AND BUSINESS MANAGEMENT	6
3	BANKRUPTCY LAW AND FINANCIAL MONITORING OF BANKRUPTCY	6
	TOTAL	18

B' Semester, Compulsory courses

n/a	Lesson	Credits (ECTS)
1	EUROPEAN/INTERNATIONAL LAW AND ECONOMIC RELATIONS	6
2	BANKING LAW AND BANKING ECONOMICS	6
3	LAW AND MANAGEMENT/ADMINISTRATION OF PUBLIC LEGAL ENTITIES	6
	TOTAL	18

C' Semester Compulsory courses

n/a	Lesson	Credits (ECTS)

1	METHODS AND COMPETITION ISSUES AND ELECTRONIC TRANSACTIONS/E-COMMERCE	6
2	RESEARCH METHODS IN ECONOMICS AND LAW	6
	TOTAL	12

D' Semester, Compulsory courses

n/a	Lesson	Credits (ECTS)
1	LAW AND CORPORATE GOVERNANCE	6
2	DISPUTE RESOLUTION AND MEDIATION	6
	TOTAL	12

E' Semester

n/a	Lesson	Credits (ECTS)
1	Elaboration of Master Thesis (Final Dissertation)	30

FULL-TIME PROGRAMME

The number, type and content of the courses of the programme of study may be adjusted each academic year, following a proposal by the Board of Directors of the Postgraduate Programme and a decision of the Assembly of the Department, depending on the needs of updating the programme and international scientific developments.

EXAMINATIONS AND EVALUATION OF POSTGRADUATE STUDENTS

The evaluation and grading in each course is the exclusive responsibility of the scientific director of the course, is done in complete independence from the other courses and is a derivative of the objective assessment of the student's performance in the specific course. The evaluation criteria are clearly defined, announced at the beginning of the academic semester by the scientific coordinator of the course and listed in the outline of each course posted on the website of the Postgraduate Programme.

a) The examination periods for all courses are two, as these are specified each time in the Academic calendar of the Postgraduate Programme.

Winter semester courses: January/February & September

Spring semester courses: June/July & September.

The exams are held in person or remotely. The remote examinations are conducted in accordance with the instructions and rules of the Foundation in a way that ensures the integrity of the process and the protection of personal data

data of the students and upon declaration of acceptance of the terms of the examination by the students.

b) The final grade of each course results from the overall assessment of students' performance in specific areas (e.g. assignments, exams) according to the instructions provided by each instructor at the beginning of the semester. The minimum acceptable grade for successful examination of a course is grade five (5) (on a scale of 0-10).

c) For the assignments prepared within the framework of the courses of the Postgraduate Programme, what is stated regarding any kind of plagiarism is fully applicable, in accordance with the applicable legislation. For the protection of copyright, special software is used within the framework of the Postgraduate Programme to control all kinds of work, in order to avoid incidents of plagiarism.

d) After the announcement of the results and within five (5) days, the student may request the presentation of his/her written document on the day and time specified by the course leader. The student has the right to submit a rescoring request to the Director of Studies of the Postgraduate Programme within ten (10) days from the date of posting of the grade of the course in the electronic course management system. The final grade is submitted for approval to the Director of the Postgraduate Programme and is posted by the scientific director of the course in the electronic course management system. The student who wishes to set a minimum grade limit in a specific course(s), has the right to declare a "clause", stating and signing on his/her written document the minimum grade he/she wishes. In case of failure, he/she returns to the next examination period. After the above deadlines, the course managers upload the final grade statement to the e-course management system.

e) In case of failure of the postgraduate student in one or more courses of the Postgraduate Programme (score below five), the possibility of re-examination is provided during September.

Postgraduate Thesis/Master Thesis/Dissertation

Postgraduate students prepare and write a postgraduate thesis on a topic related to the subject of the Postgraduate Programme. The workload required to be paid by each postgraduate student during the preparation of his/her dissertation is estimated at a workload of seven hundred and fifty (750) hours, which correspond to thirty (30) credits.

The duration of the postgraduate thesis cannot be less than one semester. Its support takes place after the end of the third semester, provided that the student has been successfully examined in all courses of the Postgraduate Programme and has settled all his/her financial obligations to the Postgraduate Programme.

The proposed dissertation topics are declared in the Coordinating Committee of the MSc by the instructors of the Postgraduate Programme in the middle of the second semester, posted on the DIPLOMA page on the asynchronous Eclass/eLearning platform of the Postgraduate Programme and students choose the topic of their dissertation from the posted topics. Each faculty member of the Department, retired faculty member and EDIP member with a doctoral degree (Ph.D.) of the Department that teaches in the Postgraduate Programme declares up to five (5) proposed topics of dissertations belonging to his/her field of expertise. Students may also propose specific topics related to their interests within the same deadline. In case more than one postgraduate student chooses the same topic, the supervisor of the specific

topic of the dissertation has the responsibility to settle the issue in the best way for the students.

The C.C. after the submission of the candidate's dissertation proposal, which indicates the proposed title of the dissertation and the proposed supervisor and to which a protocol of the proposed thesis is attached, approves the appointment of the supervisor. The student's application should have the approval of the proposed supervisor. Students' applications are submitted to the Secretariat of the Postgraduate Programme no later than the beginning of the third semester of their studies. The list with the titles of the diploma theses and the corresponding three-member examination committees are posted on the page of the course DIPLOMA THESES in E-class/e-learning of the Postgraduate Programme.

Supervisor of the Postgraduate Thesis-Three-member Examination Committee

The supervisor of the Master's Thesis is a lecturer of the relevant Postgraduate Programme, a faculty member or a retired faculty member or a member of the Teaching and Research Staff. holder of a Ph.D., Accounting and Finance of the IHU The supervisor is a member of the three-member selection board. For the appointment of the three-member examination committee, the Coordinating Committee, in its decision, takes into account a relevant proposal of the Supervisor for the other two (2) members of the three-member examination committee. The members of the three-member examination committee must have the same or a related scientific specialty with the subject of the dissertation. In exceptional cases of objective inability to perform supervision duties for a long period of time or existence of another important reason or at the request of the student in the aforementioned cases, the C.C. may, upon justification of its decision, replace the supervisor or Member of the three-member Examination Committee.

The design of each student's Master's Thesis is the responsibility of the Supervisor. During the preparation of a research Diploma Thesis, the student is obliged to deal with the collection and/or analysis of primary or secondary data.

Writing of Postgraduate Thesis:

After the end of the collection and processing of the data, the dissertation is written in Greek or English, following a relevant request by the postgraduate student with the agreement of the supervisor and approval by the Coordinating Committee of the Postgraduate Programme. The way of writing the dissertation has specific specifications, which are described

in the Guide for the Writing of the Postgraduate Thesis, which is posted on the website of the Postgraduate Thesis.

The diploma thesis must present in a specific and clear way the research problem, the nature and importance of the study, the review of the existing literature, the methodology of examining the problem, the research findings, the commentary of the findings and finally recommendations for the further investigation of the issue. Detailed instructions for the writing of the Postgraduate Thesis are given in the Guide for the Writing of the Diploma Thesis, which is posted on the website of the Postgraduate Thesis.

"Economics and Business Law" of the Department of Accounting and Finance:
<http://master-ebi.ihu.gr/diplomatiki/>

Public presentation and examination of the Master's Thesis. After the completion of the writing of the dissertation and the control against plagiarism through the **Turnitin** Institutional Software and with the agreement of the Supervising Professor, the candidate submits to the Secretariat the necessary copies of the Diploma Thesis. The public support of the dissertation is defined by decision of the Coordinating Committee of the MSc, in the last week of each month, within the dates indicated in the Calendar of Academic Activities and notified to the C.C. and the Secretariat of the Postgraduate Programme. In the support of the dissertation, all three (3) members of the examination committee are required to be present on the day and time of the support. In case external members (members of other Departments of the same or another university) participate in it, the possibility of teleconferencing is given for the convenience of the External Members. The three-member Examination Committee meets legally for the examination of the Diploma Thesis, only when all three of its Members are present. The final evaluation and evaluation of the Postgraduate Diploma Thesis is made by the three-member Examination Committee. The grade of the Master's Thesis is derived as the average term of examiners' grades. For its approval, the agreement of at least two (2) members of the three-member Examination Committee is required. The minimum acceptable grade of successful examination of a Master's Thesis is grade five (5) (on the scale 0-10). The members of the three-member Examination Committee draw up the relevant dissertation support report, sign it and then deliver it to the Secretariat of the Postgraduate Programme. In any case, the student will not have the right to support the dissertation, if he / she has not been successfully examined in all courses of the Postgraduate Programme. In case of rejection of the Postgraduate Diploma Thesis, a new support date is determined by the C.C., at least three (3) months and up to six (6) months after the first crisis. In case of a second failure, the student is removed from the Postgraduate Programme following a decision of the Postgraduate Programme, upon the relevant recommendation of the Postgraduate Programme. The evaluation of the Master's thesis is based on the ten-point scale (with an accuracy of two decimal places) according to the following grading scale:

"Good"	5.00-6.49
"Very Good"	6.50-8.49
"Excellent"	8,50-10,00

The principle of the Postgraduate Programme is to encourage research efforts at postgraduate level, which lead either to announcements in recognized national or international conferences or to publications in reputable Greek or international scientific journals and which contribute significantly to the promotion of the research character of the IHU. To this end, it may establish awards for excellence. For the above necessary After the completion of any corrections proposed by the Committee and before the student's confession, the student must submit to the Library one (1) copy of the approved Postgraduate Thesis in printed and electronic form. For the submission of the Diploma Thesis to the Library, the written consent of the Supervisor is required.

The Postgraduate Theses of the MSc are posted on the website of the University Library and the Institutional Repository.

Dissemination of Scientific Knowledge

The Director, the academic directors, the lecturers and in exceptional cases, the postgraduate students may organize scientific events, participate in conferences, workshops and publish in reputable scientific journals abroad and domestically the generated added scientific knowledge. The scientific activities carried out within the framework of the Postgraduate Programme are published on the website of the Postgraduate Programme.

Postgraduate Diploma Degree

The final grade of the Postgraduate Diploma (M.S.c.) results from the student's grade in the courses, the Postgraduate Diploma Thesis and all the educational activities provided for in the programme, according to the weighting factors of each academic activity. The assessment shall be carried out on the basis of the ten-point scale (to two decimal places) according to the following grading scale:

"Good" 5.00-6.49

"Very Good" 6.50-8.49

"Excellent" 8,50-10,00

In detail, the grade of the Postgraduate Diploma (M.S.c.) is the quotient of the algebraic sum of the grades of the courses, as well as of the Postgraduate Diploma Thesis, multiplied by the individual weighting coefficients, depending on the ECTS of the educational activities, by the algebraic sum of the weighting coefficients and is given by the following formula:

$$\frac{[(\text{course grade} \times \text{weighting factor}) + (\text{thesis grade} \times \text{weighting factor})]}{\text{total sum of coefficients}}$$

Performance Excellence

The programme grants performance excellence to graduate students who will achieve outstanding performance.

The evaluation classification includes only those students who have been successfully examined in all the examined courses in the examination periods of February or June, provided that they have been successfully examined in all courses of the previous semesters.

Rights and Obligations of Postgraduate Students

Monitoring the programme

Each postgraduate student upon enrolment in the Programme:

- accepts the rules of operation of the Postgraduate Programme, as mentioned in the Regulation and the Study Guide,
- Accepts the obligations set by the teacher for the teaching and grading management of the course taught.

Postgraduate students, upon completion of their enrolment in the Postgraduate Programme, receive from the Secretariat of the programme their personal institutional e-mail address and the corresponding strictly personal code. Any communication of students with the Secretariat, the teachers and the Director of the Postgraduate Programme, as well as all educational processes, should be carried out through their institutional account.

Postgraduate students have all the rights and benefits provided for students of the first cycle of studies, until the expiration of any granted extension of study, except for the right to provide free textbooks. The Foundation is obliged to ensure that students with disabilities and/or special needs have access to the proposed textbooks and teaching in accordance with the applicable provisions.

The participation of postgraduate students in the courses is mandatory and is evaluated at the discretion of the instructor. For the certification of the attendance of the courses by the students, a printed and/or digital attendance register of students is kept for all the teaching units of the courses by the Secretariat of the Postgraduate Programme. In case the courses are held remotely, a digital attendance list of students should be kept for all the teaching units of the courses by the Secretariat of the Postgraduate Programme. The problems that arise regarding the attendance of courses are treated on a case-by-case basis, initially by the scientific director of the course and then by the Director and the S.E. of the Postgraduate Programme.

Postgraduate students are invited to participate and attend seminars of research groups, bibliographic information discussions, visits to laboratories and industries that fall within the scope of the Postgraduate Programme, conferences/workshops on a subject related to that of the Postgraduate Programme, lectures or other scientific events of the Postgraduate Programme, etc.

Postgraduate students must systematically follow the announcements of the Postgraduate Programme and the Department regarding the implementation of the programme on the website of the Department and the Postgraduate Programme.

Postgraduate students must participate in the collegiate bodies in accordance with the provisions of the relevant laws.

Students must participate in the evaluation of courses, teachers and qualitative and quantitative characteristics of the Postgraduate Programme.

A student who has not completed 75% of the hours of attendance of each course is not eligible to participate in the examinations of the course. In case of incomplete attendance in one (1) course, the Postgraduate Programme may allow only one attempt to attend it from the beginning or cover the teaching hours with another appropriate educational process, following a proposal by the scientific director and a relevant decision of the C.C. In case of incomplete attendance in more than one (1) course, the Director of the Postgraduate Programme recommends to the Assembly of the Department the re-attendance of the courses by the student or the deletion of the student from the Postgraduate Programme.

Every postgraduate student has the right to request the suspension of attending courses or preparing a dissertation for a period of one to two academic semesters. The suspension of studies is granted by decision of the Assembly. For the approval of the period of suspension of attendance, the structure of the Programme of Studies of the Postgraduate Programme will be taken into account. The time of interruption of the attendance of the Postgraduate Programme is not calculated in case the maximum duration of studies is exceeded.

In case the student wishes to interrupt his/her studies, he/she submits a written statement to the Director of the Postgraduate Programme and by decision of the Assembly ceases to have the status of postgraduate student. The Assembly of the Department of Accounting and Finance, following the recommendation of the C.C., may decide to expel postgraduate students if:

1. exceed the upper limit of absences (25%)
have failed the initial and repeat examinations of course(s) and have not successfully completed the programme
2. exceed the maximum duration of studies in the Postgraduate Programme
-have violated the applicable provisions regarding the handling of disciplinary misconduct by the competent disciplinary bodies,
3. -automatically at the request of postgraduate students,
-commit an offense falling under copyright law (Law 2121/93) during the writing of their intended works
4. -do not pay the prescribed tuition fee.

Ethical Issues

A basic rule of ethics for students is to avoid plagiarism during the preparation of the assignments assigned to them, during their studies and during the writing of their postgraduate dissertation. Plagiarism is a direct violation of applicable copyright law and its finding entails serious disciplinary sanctions for students who commit this misconduct.

It is expressly prohibited: **a)** the use and reproduction of intellectual creations of third parties, including the educational material used in the courses, in part or in whole, without the written permission of the authors and their appearance by students as their own, during the fulfillment of specific obligations, **b)** the presentation of works prepared collaboratively with other students, as an individual creation, **c) the resubmission, in whole or in part, of work prepared to fulfill specific teaching or research requirements in the past, for the fulfillment of other or new teaching or research requirements**, **d)** any form of copying or collaboration with third parties during any examination process, as well as the use of any kind of aids, notes and electronic means, unless the person in charge of the examination procedure authorises the use of these.

The Postgraduate Diploma Theses are prepared exclusively by the postgraduate students who have undertaken them, otherwise the student is deleted from the Postgraduate Programme and in case he/she has already received the relevant degree (MSc), it is revoked by relevant decisions of the competent bodies.

The texts of the dissertations must be original. Recourse to works by other authors must be referred to accordingly and the established rules of use of external sources in the writing of scientific papers must be followed. Any copying of the work of another author or creator is considered a serious academic offense, is contrary to copyright law (see Law 2121/1993) and is subject to the legal protection regulations. Students must respect and protect the facilities and equipment of the Institution, ensure the safeguarding of Public Health, the cleanliness of its premises and avoid causing or fomenting riots or inappropriate behaviour that may cause damage to its buildings, facilities and property.

Students must not use or allow the premises or facilities of the Foundation to be used for illegal acts or acts that offend the image or good reputation of the Institution and must not participate in acts that are inconsistent with the academic mission of the University or hinder its proper functioning (of its bodies and services, teaching and research), academic freedom in research and teaching and the free expression and circulation of ideas.

It is not allowed for students to record or record the lectures of the teachers, except with the written consent of the instructor and all students present.

Certification and Awarding of Diploma

The Postgraduate Programme entitled "Economics and Business Law" leads exclusively to the award of a Postgraduate Diploma in "Economics and Business Law".

The Postgraduate Diploma (MSc) is a public document. It is signed by the Rector and the Head of the Department or their legal alternates. The graduate of the Postgraduate Programme may be issued, prior to the award of the Diploma, a certificate of completion of studies stating the date on which the attendance of the Programme was successfully completed. Postgraduate students must have successfully met all academic obligations of the Programme and have paid all their financial obligations, as well as any obligations towards the Student Welfare and the Library of the Institution, in order to receive either the Postgraduate Diploma or the Certificate of Completion of Studies. The names of the graduates are approved by the Assembly of the Department, which ascertains the successful completion of the studies in order to be awarded the MSc article 82, par.2, subpar. e, of Law 4957/2022.

Diploma Supplement

To the Postgraduate Diplomas awarded by the IHU, the Diploma Supplement is attached, which is an explanatory document that provides information on the nature, level, general context of education, duration and content of the programme of study, the qualifications and specialization acquired by the graduate and his/her score according to the European Credit System (ECTS), the educational activities, which have been successfully completed, and do not replace the official degree or the transcript of courses awarded by the Institutions.

Graduation ceremony

The Graduation ceremony takes place within the framework of the Assembly of the Department of Accounting and Finance of the IHU, in a place inside or outside the Institution, in the presence of the Director of the Postgraduate Programme, the Head of the Department or his Deputy, the Coordinating Committee of the Postgraduate Programme and, where possible, a representative of the Rector.

Internal and External Evaluation Process of the Postgraduate Programme

Internal Evaluation

The aim of the MSc is to ensure the quality and continuous upgrading of the educational services provided. In this context, the process of evaluation of courses and teachers by postgraduate students is included, article 87 of Law 4957/2022. The evaluation of the courses, the teachers and the qualitative and quantitative characteristics of the Postgraduate Programme is carried out in accordance with the current legislation and the

decisions of the competent services and bodies of the University and the Regulation of postgraduate studies of the IHU and constitutes an essential obligation of postgraduate students. A basic tool is the completion by students of a questionnaire through which they are asked to evaluate the teachers, the content and organization of the course, the support of the educational process with the appropriate supervisory means and the use of new technologies, the relationship of teachers with students, the way/procedure of examination and evaluation of students, linking teaching to the latest research data.

The evaluation criteria of the courses are:

The relevance of the course to the subject of the Postgraduate Programme,

The adequacy of the curriculum in relation to the requirements of the subject of the course,

The adequacy of educational material (books, notes, digital educational material, etc.),

The adequacy of infrastructure used for the course (Classrooms, Laboratories, Software, etc.),

The procedure and method of evaluation-grading of students in the course (written exams, assignments, etc.),

The effectiveness of the educational process.

The evaluation criteria for teachers are:

The teaching and scientific competence of the teachers in the subject of the course,

The ability to transmit knowledge on the part of the teacher,

The consistency of the teacher in his obligations,

The educational means used during training (competence, effectiveness),

The process and the way in which he evaluated students in the course.

For the evaluation of courses and teachers, the following procedure will be followed:

At the end of each semester, before the completion of the courses, under the responsibility of the Secretariat of the Postgraduate Programme, electronic evaluation questionnaires will be distributed or sent for each course and the respective teachers through a specially designed platform and will be completed by students ANONYMOUSLY.

The evaluation of the courses and teachers of the Postgraduate Programme by postgraduate students and the publication of the evaluation results to those involved will be carried out in accordance with the accreditation and evaluation procedures of the Hellenic Authority for Higher Education (HAHE) and IHU.

The Director of the Postgraduate Programme and the Assembly of the Department are responsible for proceeding, in cooperation with the teachers, to the preparation of a proposal for the improvement of the educational services provided, where necessary, based on the students' evaluations. At the end of the term of office of the Assembly of the Department, under the responsibility of the outgoing Director, a detailed report is drawn up of the research and educational work of the Postgraduate Programme, as well as its other activities, with the aim of upgrading studies, improving

utilization of human resources, optimization of existing infrastructure and socially beneficial use of available resources of the Postgraduate Programme. The report is submitted to the relevant Department, to which the Postgraduate Programme belongs.

In each academic semester, a joint meeting of postgraduate students, faculty and the Coordinating Committee is held for the continuous improvement of the quality of the educational, scientific and research work of the Postgraduate Programme.

The results of the evaluation are available, through the Director of the MSc in MODIP, for the preparation of the Internal Evaluation Report every two years.

Each instructor, in consultation with the students, may carry out, within the framework of his/her course, a separate evaluation process, which, however, concerns only the specific course.

External Evaluation

An External Evaluation of the Postgraduate Programme is carried out based on the procedures of the Quality Assurance Unit. of IHU and H.A.H.E.

DESCRIPTION OF COURSES

SEMESTER A: Compulsory courses

Code	Lesson	Credits (ECTS)
LBD	LAW AND BUSINESS DEVELOPMENT	6
TLBM	TAX LAW AND BUSINESS MANAGEMENT	6
MCIETEC	METHODS AND COMPETITION ISSUES AND ELECTRONICS TRANSACTIONS/ E-COMMERCE	6
BLFMB	BANKRUPTCY LAW AND ITS FINANCIAL MONITORING BANKRUPTCY	6
RMEL	RESEARCH METHODS IN ECONOMICS AND LAW	6
	TOTAL	30

COURSE OUTLINE:

1. LAW AND BUSINESS DEVELOPMENT

GENERAL

FACULTY	ECONOMICS AND ADMINISTRATION		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	LBD	SEMESTER OF STUDY	A
COURSE TITLE	LAW AND BUSINESS DEVELOPMENT		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g., lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total credits		WEEKLY HOURS OF INSTRUCTION	CREDITS
Lectures		3	6
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION		
PREREQUISITES COURSES:			

LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreigners are studying students
THE COURSE IS OFFERED FOR ERASMUS STUDENTS	NO
WEBSITE COURSE (URL)	http://83.212.93.152/admoodle/course/view.php?id=2

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills, and competences of an appropriate level that students will acquire after the successful completion of the course.

The purpose of the course is to give students all those

Knowledge (theoretical and applied) necessary for:

- understanding the establishment and management of commercial companies.
- systematic understanding of the methods and legal rules of business establishment and development
- the review of key business steps in the field of entrepreneurship with emphasis on sustainable establishment-development-expansion.
- the acquisition of broader knowledge of commercial law issues,
- the ability to act themselves
- to advise their clients on issues of the relevant scientific field and subject
- deal scientifically and research-wise, with relevant topics.
- Prepare financial statements for companies listed on stock exchanges in accordance with E.A.P./I.A.S./IFRS.
 - Judge the usefulness and limitations of information provided in the financial statements.
- Interpret companies' performance using published financial statements.
- Understand and discuss various methodological approaches in Financial Accounting Research.

Abilities

The purpose of the course is for the student to acquire the ability to:

- Combinatorial resolution of business issues
- developed interdisciplinary economic and legal thinking,
- study and analysis of financial issues and evaluation of ways to solve modern financial and legal problems of companies,
- ability to advise financially and legally on the formation and operation of companies
- Evaluation of financial data
- Identifying measures for the sustainability and development of businesses

Skills : Search, analyze and synthesize data and information, using the necessary

technologies
 Adapting to new situations Decision making
 Autonomous work
 Teamwork
 Working in an interdisciplinary environment
 Generating new research ideas
 Promoting free, creative and inductive thinking

COURSE CONTENT

Analysis of the legal forms of enterprises-companies under Greek law (general and limited partnership, Limited Liability Company, Société Anonyme and Private Capital Company), specific issues concerning the establishment, operation, management of companies, and the provisions of the companies are presented. rights and obligations of partners, management accounting and administration of companies, accounting formation of companies (OE, EE, LTD, SA), reference is made to accounting and legal issues of increase and decrease of company capital, distribution of profits, coverage of losses, etc.

Analysis of provisions and procedures relating to the conversion, merger, and acquisition of undertakings in conjunction with accounting issues that arise in such cases, such as conversion accounting, merger of companies and their accounting treatment, groups of companies, consolidated balance sheets and consolidation methods, preparation of balance sheets and profit and loss accounts.

The Regulatory Framework of Accounting/Accounting Standards

- Accounting Framework
 - o Framework for the preparation of Financial Statements
 - o Presentation of Financial Statements (IAS 1)
- Balance sheet
 - o Fixed Assets (IAS 16,38)
 - o Real Estate Investment (IAS 40)
 - o Stocks (IAS 2)
 - o Financial instruments (IAS 32.39)
- Profit and loss statement
- Analysis and interpretation of accounting data

TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES Use of IC in Teaching,	Use of I.C. Teaching and communication e-class/e-learning/zoom platform

<p>in Laboratory Training, Communication with students</p>		
<p>TEACHING ORGANIZATION The methods of teaching are described in detail. Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Internship (Placement), Clinical Practicing, Art Workshop, Interactive Teaching, Educational visits, Project Writing, Writing a project / assignment, Artistic creation, Etc.</p> <p>The hours of study of the student for each learning activity are listed as well as the hours of unguided study according to the principles of ECTS</p>	<p>Activity</p>	<p>Semester Workload</p>
	Lectures	30
	Tutorial	30
	Project Elaboration	26
	Independent Study	64
	<p>Total Course (25 hours of workload per credit unit)</p>	<p>150</p>
<p>STUDENT EVALUATION Description of the evaluation process Assessment Language, Assessment Methods, Formative or Summative, Multiple-Choice Test, Short Questions Answering, Essay Development Questions, Problem Solving, Written Assignment, Essay/Report, Oral Exam, Public Presentation, Laboratory Work, Clinical Examination</p>	<p>Language: Greek and/or English (if there are foreign students) Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple-choice questions. Work grade 10% Final written exam grade 90%</p>	

Patient, Artistic Interpretation,
Other/Others

Explicitly defined evaluation
criteria shall be indicated and
whether and where they are
accessible to
Students.

RECOMMENDED-BIBLIOGRAPHY

- Suggested Bibliography:

- Sotiropoulos G. (ed.), SOCIÉTÉ ANONYME LAW (2 VOLUMES) - Interpretation according to article of Law 4548/2018, Nomiki Bibliothiki, 2020
- Perakis Evangelos, The new law of the société anonyme – The new N 4548/2018 with introductory remarks, 5th edition, Nomiki Bibliothiki, 2018
- Perakis Evangelos, The new law of the société anonyme – The new N 4548/2018 with introductory remarks, 6th edition, Nomiki Bibliothiki, 2019
- Psychomanis Spyridon, Law of commercial companies, third edition, Sakkoulas Publications, 2018
- Velentzas Yiannis, Commercial law, IUS publications, 2018
- Rokas Nikolaos, Commercial companies, 9th edition, ed. Sakkoula, 2019
- Alexandridou Eliza, Law of commercial companies - Personal & Capital Companies - Corporate Transformations, Nomiki Bibliothiki, 2019
- Association of Greek Commercialists, THE CORPORATE REFORMS LAW 2018 – 2019, 28th Panhellenic Conference on Commercial Law, Nomiki Bibliothiki, 2019
- Harrison W., Horngren C., Thomas W. (2015), 'Financial Accounting', Broken Hill Publishers
- Faculty notes
- Picker R., Leo K., Loftus J., Wise V. Clark K. Alfredson K. (2013). Applying International Financial Reporting Standards. John Wiley & Sons. ISBN: 9780730302124.
- Kieso E. Donald, Weygandt J. Jerry, Warfield D. Terry (2019). Accounting- Extensive Analysis with IFRS. Broken Hill Publishers Ltd. Athens.
- Alifantis G. (2015). Financial Accounting Volume A. Publications Diplography..
- Alifantis G. (2015). Financial Accounting Volume B. Publications Diplography..
- Derry Cotter (2012). Advanced Financial Reporting. First Edition. Pearson Education Limited. ISBN: 978-0-273-73237-2.
- Barry Elliott Jamie Elliott (2012). Financial Accounting and Reporting. Fifteenth Edition. Pearson Education Limited. ISBN: 978-0-273-76081-8.
- Alexander D., Britton A., Jorissen A. International Financial Reporting and Analysis, 3rd edition. Thomson Learning. ISBN: 978-1-84440-668-3.
- Weetman P. (2011). Financial and Management Accounting. An introduction, fifth edition. Pearson Education Limited 2011. ISBN: 978-0-273-71842-0.
- Stolowy H., Lebas M. (2006). Financial Accounting and Reporting. A global perspective. 2nd edition. Thomson Learning. 978-1-84480-250-0.

- Kothari J., Barone E. (2006). Financial Accounting, an international approach. Prentice Hall. Pearson Education Limited 2009. ISBN: 978-0-27369-319-2.
- Basioudis G. I. Financial Accounting (2010). A practical information. Pearson Education Limited. ISBN: 978-0-273-71429-3.
- Walton P., Aerts W. (2006). Global Financial Accounting and Reporting. Principles and Analysis. Thomson Learning. 978-1-84440-265-4.
- Kantzos K (2003). Dictionary of Accounting. Stamoulis Publications. ISBN: 960-351-349-0.
- Related scientific journals:

COURSE OUTLINE:

2. TAX LAW AND BUSINESS MANAGEMENT

GENERAL

FACULTY	ECONOMICS AND ADMINISTRATION		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	TLBM	SEMESTER OF STUDY	A
COURSE TITLE	TAX LAW AND BUSINESS MANAGEMENT		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g., lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total credits		WEEKLY HOURS OF INSTRUCTION	CREDITS
Lectures			
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION		
PREREQUISITES COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreign students are studying		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	NO		
WEBSITE COURSE (URL)	http://83.212.93.152/admoodle/course/view.php?id=5		

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills and competences of an appropriate level that students will acquire after the successful completion of the course.

The students obtain **knowledge** about :

- tax legislation for any legal form of commercial companies,
- tax audits,
- the tax certificate,
- the administrative procedure for resolving tax cases,
- the interpretation of provisions in accordance with current case law
- check the accounting of a company's accounting events,
- accounting procedures for the formation, termination, and merger of companies.
- the observance of the procedures for displaying the financial operations of the company (Accounts of design software, books, statements, etc.) in accordance with the existing accounting system.
- develop comprehensive knowledge on contemporary issues related to tax audits.
- Recognition of the institutional framework and the elements of interest and risk of a tax audit
- Approach to tax audit issues from the point of view of the auditor and the auditee

The course aims to provide the student with the following **Abilities** :

- Understand tax legislation and interpret specific provisions
- Identify the tax status and treatment of businesses
- To take measures for the tax protection of natural and legal persons
- Provide substantiated arguments to stakeholders and tax authorities
- Understand the financial data of businesses
- Exercise tax control

Skills: Search, analysis and synthesis of tax and business indicators

Use of ELP, IAS

Adapting to new situations Decision making

Autonomous work

Teamwork

Working in an interdisciplinary environment

Generating new research ideas

Promoting free, creative and inductive thinking

COURSE CONTENT

National Tax Legislation
 Greek Accounting Standards
 Law 4449/2017 Government Gazette 3916/07.11.2017, B'(Decision No. 2210 oik.) (selectively)
 Contemporary issues of tax audits. Institutional framework and audit rules . Types and rules of taxation
 Value Added Tax Code (VAT Code), Personal and legal income tax.
 European legislation
 Taxation of foreign and foreign income
 Group taxation
 Judicial and out-of-court dispute resolution.

TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)	
USE OF TECHNOLOGIES INFORMATION AND COMMUNICATIONS Use of TIC in Teaching, in the Laboratory Education, in Communication with students	Use of TIC Teaching and communication e-class/e-learning/zoom platform	
TEACHING ORGANIZATION The teaching methods are analyzed in Depth: Lectures, Seminars, Laboratory Exercise, Exercise Field, Study & Analysis bibliography, tutorial, Practice (Placement), Clinical Practicing, Artistic Workshop, Interactive Teaching, Educational visits, Preparation of a study, Writing of a project / assignment, Artistic creation, etc. Study hours of each student are listed For each learning activity as well as non-guided hours of study	Activity	Workload Semester
	Lectures	30
	Tutorial	30
	Project Elaboration	26
	Independent Study	64
	Total Course (25 hours of workload per credit unit)	150

In accordance with the principles of ECTS	
STUDENT EVALUATION Description of the procedure	Language: Greek and/or English (if there are foreign students)
<p>Evaluation Assessment Language, Assessment Methods, Formative or Summative, Multiple-Choice Test, Short Questions Answering, Essay Development Questions, Problem Solving, Written Assignment, Essay/Report, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of Patient, Art Interpretation, Other/Others</p> <p>Explicitly defined evaluation criteria and whether and where they are accessible to students are mentioned.</p>	<p>Elaboration and delivery of work and final assessment in the form of a written exam essay with the development and/or solution of problems and practice exercises, short answer questions, development questions and multiple-choice questions.</p> <p>Work grade 10% Final written exam grade 90%</p>

RECOMMENDED-BIBLIOGRAPHY

- Konstantinos D. Finokaliotis, Tax Law, 2022 E' edition.
 - Faculty notes
 - Corporate Income Tax after the entry into force of the Law. 4172/23.07.2013 (Government Gazette A'167/23.07.2013) CODIFICATION N. 4486/07.08.2017 (Government Gazette A' 115/07.08.2017) (2017).
 - Patsis P. Practical applications on income tax of Sociétés Anonymes after the entry into force of Law 4172/23.07.2013 (Government Gazette A' 167/23.07.2013) 4486/07.08.2017 (Government Gazette A' 115/07.08.2017) (2017).
 - Patsis P. Value Added Tax Law 2859/2000 - Government Gazette 248/7.11.2000 issue A' Codification of provisions Update up to and including Law 4474/2017 (Government Gazette 80/7.6.2017) (2017).
 - Ploumakis A. End-of-year accounting operations. Based on Greek Accounting Standards Law 4308/14. Publications Diplography. 2018.
 - Alifantis G. Distributed profits SA & Ltd.
- LIAPIS KONSTANTINOS, CHYTIS EVANGELOS, GALANOS CHRISTOS, COMPANY ACCOUNTING, TAXATION AND CORPORATE TRANSFORMATIONS, Ed. Benu, Edition: First EDITION/2021.
- - Related scientific journals:

COURSE OUTLINE :

**3. METHODS AND COMPETITION ISSUES AND ELECTRONIC TRANSACTIONS
ELECTRONIC COMMERCE**

GENERAL

FACULTY	ECONOMICS AND ADMINISTRATION		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	MCIETEC	SEMESTER OF STUDY	A'
COURSE TITLE	METHODS AND COMPETITION ISSUES AND ELECTRONIC TRANSACTIONS/E-COMMERCE		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g., lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total credits	WEEKLY HOURS OF INSTRUCTION	CREDITS	
	6	3	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, specialization general knowledge, development skill	SPECIALIZATION		
PREREQUISITES COURSES:	---		
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreigners are studying Students		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	NO		
WEBSITE COURSE (URL)	https://eclass.emt.ihu.gr/courses/AD185/		

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills and competences of an appropriate level that students will acquire after the successful completion of the course.

This course consists of two parts: the first part examines the competition of businesses from a legal and economic point of view, and the second part presents electronic commerce and electronic transactions of businesses.

Knowledge: students learn:

- the basic concepts of competition law, with emphasis given on free and unfair concepts
- the basic rules under which equal conditions of market access must be respected
- rules to avoid restrictive practices, foreclosure and distortion of competition
- rules prohibiting abuse of a dominant market position;
- the conditions for mergers and agreements between undertakings;
- unfair competitive acts.
- The impact of European legislation on Greek competition law
- rules on consumer protection by businesses
- the regulatory framework of electronic commerce, commercial communication, unsolicited commercial communication.
- the benefits of competition, the assessment of the conditions of competition, its integration into state actions and the impact on the market.
- the business and technological model of e-business,
- the construction, architecture and operation of an electronic business platform
- the goals, benefits of e-business,
- the functioning of the electronic document, electronic invoice, electronic identity and signature;
- data protection and transaction security.

Abilities : The aim of the course is for students to understand the Methods and Issues of Competition and Electronic Transactions / Electronic Trade (**MCIETEC**) from the binary of Law on the one hand and business and technological model on the other.

- have acquired considerable familiarity with the necessary technologies,
- manage **MCIETEC** applications,
- address issues of electronic business transactions with a multidisciplinary approach.
- implement integrated solutions and effectively address practical issues in this field.
- To identify and assess the readiness of a business and an organization to implement **MCIETEC** with a professional approach
- work independently and in a team.

Skills :

Search, analyze and synthesize data and information, using the necessary technologies

Analytical and critical thinking

Development of different strategic and operational options Adapting to new situations, Decision-making Autonomous work Teamwork Working in an interdisciplinary environment Generating new research ideas Promoting free, creative and inductive thinking

TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES Use of ICT in Teaching, in Laboratory Training, Communication with students	<ul style="list-style-type: none"> • Slide show • Support of the learning process through the electronic platform e-class and e-learning/zoom • Specialized software (CMS) 	
TEACHING ORGANIZATION The teaching methods are described in detail.	Activity	Six-month workload
Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Internship (Placement), Clinical Practicing, Art Workshop, Interactive Teaching, Educational visits, Project Writing, Essay /	Lectures	60
	Exercises /Tutorial	40
	Essay writing (individual and group)	20
	Independent study (Includes study for attending lectures, exercises and examinations)	30
work, Artistic creation, etc. The hours of study of the student for each learning activity are listed as well as the	Total Course (25 hours of load working per credit unit)	150

<p>hours of unguided study according to the principles of ECTS</p>	
<p>STUDENT EVALUATION</p> <p>Description of the evaluation process</p> <p>Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Questions</p> <p>Answering, Essay Development Questions, Problem Solving, Written Assignment, Essay/Report, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of Patient, Art Interpretation, Other/Others</p> <p>Explicitly defined evaluation criteria and whether and where they are accessible to students are mentioned.</p>	<p>I. Written final exam (60%) including</p> <ul style="list-style-type: none"> - Multiple-choice questions - Short answer questions - Matching questions - Deployment Questions - Comparative evaluation of theory elements - Analysis of roles and stakeholders in a short case study <p>The presentation of individual and group assignments gives 30% of the grade of the theoretical part.</p> <p>The evaluation criteria of the final written examination are made known to the students during the course and are described in the sheet of the topics.</p> <p>II. Final exam in the practical part (40%) that includes: Customization and CMS exercises.</p> <p>The evaluation criteria of the examinations are made known to students during the courses and are listed on the sheet of Issues.</p>

- **RECOMMENDED-BIBLIOGRAPHY**

- Suggested Bibliography:

- Stavros Valsamidis 2016, Electronic Business Action, ISBN: 978- 960-9495-94-3, Edition 1/2016, Disigma Publications <http://www.disigma.gr/hlektronikh-epixeirhsiakh-drash.html>.
- Valsamidis Stavros, Kazanidis Ioannis, 2020, E-commerce & Internet Applications, ISBN: 978-618-5242-95-4, Edition 1/2020, Disigma Publications <https://www.disigma.gr/authors/valsamidis-stavros/hlektroniko-emporio.html>.
- Dr. Ponis T. Stavros "E-Commerce Infrastructure ", Athens 2005.
- Theodoros Komninos, Pavlos Spyraakis " Network Security and

Computer Systems» Ellinika Grammata Publications.

- Iosif Michalis - Tsarouchas Christos "E-Commerce Risks and Security", AIPEI Kavala, 2012.
- Moursella Eleftheria , "The Security of electronic transactions on the Internet", TEI of Crete 2013.
- Dagtoglou P., The freedom of competition in European Community law, Sakkoulas Publications 1996.
- Karydis G., European business and competition law: Fundamental freedoms - competition - state aid, ed. Sakkoula, Athens-Komotini 2001.
- Kondylis V., Liberalprofessions and Community competition law, ed. Sakkoula, Athens-Komotini 2000.
- Kotsiris L., Unfair and Free Competition Law, ed. Sakkoula Athens-Thessaloniki 2000.
- Kotsiris L., Competition Law (Unfair-Free-Unfair commercial practices), 7th edition, ed. Sakkoula Athens-Thessaloniki 2015
- Liaskos E., The new system for the application of Community Competition Law - Regulation 1/2003/EC, ed. P.N. Sakkoula, 2008.
- Skandamis N., State, Law and Society in Unified Europe - Interdisciplinary approaches based on Law, ed. Sakkoula, Athens-Komotini 1994.
- Christianos V. / Kouskouna M. / Papadopoulou R.-E. / Perakis M., European Union law throughcase law, ed. Sakkoula, Athens-Thessaloniki 2011.
 - K. Kalampouka, Transaction Law, Nomiki Bibliothiki, 2021.

- Related scientific journals:

Recent Research in Law Science and Finances

Marketing Science

Oil Internet Issues

International Journal of Electronic Business

Journal of Systems and Information Technology

Journal of Operations Research and Information Systems

International Journal of Society Systems Science

COURSE OUTLINE:

4. BANKRUPTCY LAW AND FINANCIAL MONITORING OF BANKRUPTCY

GENERAL

FACULTY	ADMINISTRATION AND ECONOMICS		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	BLFMB	SEMESTER OF STUDY	A
COURSE TITLE	BANKRUPTCY LAW AND FINANCIAL MONITORING OF BANKRUPTCY		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g., lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total credits	WEEKLY HOURS TEACHING	CREDITS	
	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, General Knowledge Specialization, Development Skill	SPECIALIZATION		
PREREQUISITES COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreigners are studying Students		
THE COURSE IS OFFERED FOR ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	http://83.212.93.152/admoodle/course/view.php?id=3		

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills and competences of an appropriate level that students will acquire after the successful completion of the course.

The purpose of the course is for students to acquire special **knowledge** :

- the concepts of bankruptcy and new bankruptcy law.
- the institutional framework and the continuous developments and adaptations of resolution law
- the legal possibilities of companies in the resolution spectrum and the actions/measures they can choose.
- the economic and financial background with implications related to financial management,
- risk and the relationship between banks and businesses/borrowers.

Upon successful completion of the course, the student is expected to be able and have the **ability** to:

- Explain the general context of bankruptcy law
- Interpret the legal framework of bankruptcy in Greece
- Develop strategies for dealing with and managing bankruptcy
- distinguishes the key points of the relationship between banks and borrowers
- Evaluate elements of the financial management of a company in financial difficulty
- Understand and apply the procedure for placing the company in resolution

Skills : Search, analyze and synthesize data and information, using the necessary technologies

Adapting to new situations

Decision making

Autonomous work

Teamwork

Working in an interdisciplinary environment

Generating new research ideas

Promoting free, creative and inductive thinking

COURSE CONTENT

- Bankruptcy Law - Bankruptcy
- Reform of Bankruptcy Law
- THE NEW BANKRUPTCY LAW
- Electronic debtor early warning mechanism
- Preventive Insolvency Mechanism
- Purpose of resolution
- Declaration of bankruptcy by court decision
- Effects of bankruptcy on creditors
- Financial distress
- Economic management and distress
- Relationship between banks and borrowers
- Cost of capital, capital structure and bankruptcy

TEACHING AND LEARNING METHODS - ASSESSMENT

<p>TEACHING METHOD Face-to-face, Distance learning, etc.</p>	<p>Face-to-face and/or remotely (Synchronous and asynchronous education)</p>	
<p>USE OF TECHNOLOGIES INFORMATION AND COMMUNICATIONS Use of ICT in Teaching, in the Laboratory Education, in Communication with students</p>	<p>Support of the learning process through electronic platform e-class/e-learning/zoom</p>	
<p>TEACHING ORGANIZATION The following teaching methods are described in detail:</p> <p>Lectures, Seminars, Laboratory Exercise, Exercise Field, Study & Analysis bibliography, tutorial, Practice (Placement), Clinical Practicing, Artistic Workshop, Interactive teaching, Educational visits, Preparation of a study (project), Essay writing / Work, Artistic creation, etc.</p>	<p>Activity</p>	<p>Workload Semester</p>
	<p>Lectures</p>	<p>30</p>
	<p>Tutorial</p>	<p>30</p>
	<p>Preparation of a project</p>	<p>25</p>
	<p>Independent Study</p>	<p>65</p>
	<p>Total Course (25 hours load working per credit unit)</p>	<p>150</p>
<p>The hours of study of the student for each learning activity are listed as well as the hours of unguided study according to the principles of ECTS</p>		

STUDENT EVALUATION	
<p>Description of the evaluation process</p> <p>Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Questions Answering, Essay Development Questions, Problem Solving, Written Assignment, Essay/Report, Oral Examination, Public, Presentation, Laboratory Work, Clinical Examination of a Patient, Artistic Interpretation, Other/Others</p> <p>Explicitly defined evaluation criteria shall be indicated and whether and where they are accessible to Students.</p>	<p>Language: Greek and/or English (if there are foreign students)</p> <p>Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple-choice questions.</p> <p>I. Written final exam (90%) including:</p> <ul style="list-style-type: none"> - Problem solving with the techniques taught. - Comparative evaluation of theory elements <p>II. Group work score (10%)</p>

RECOMMENDED-BIBLIOGRAPHY

1. Kotsiris L. Bankruptcy Law, 11. ed., 2018, Sakkoula
2. Perakis Evag. Bankruptcy Law, 3. ed., 2017, Nomiki Bibliothiki
3. Psychomanis S. Bankruptcy Law and Law on the Settlement of Debts of Over-Indebted Persons, 7th ed., 2017, Sakkoula.
4. Rokas Al. Pre-bankruptcy procedure for the reorganisation of companies ,second ed. 2014, Sakkoula.
5. Kokkinos S., The threatened default as a condition for declaring bankruptcy, 2020, Sakkoula
6. Michalopoulos G, Dealing with Insolvency, 2014, Nomiki Bibliothiki
7. Venieris I./Katsas Th. Application of the Law. 3869/2010 for over-indebted natural persons, 3rd ed., 2016, Nomiki Bibliothiki.
8. Avgitidis D., Business Resolution, 2011, Nomiki Bibliothiki.
9. Ladas D., The Out-of-Court Mechanism of Law 4469/2017, 2018, Law Library.

COURSE OUTLINE:

5. RESEARCH METHODS IN ECONOMICS AND LAW

GENERAL

FACULTY	ECONOMICS AND ADMINISTRATION		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	RMEL	SEMESTER OF STUDY	A
COURSE TITLE	RESEARCH METHODS IN ECONOMICS AND LAW		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g., lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total credits	WEEKLY HOURS OF INSTRUCTION	CREDITS	
Lectures	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, specialization, general knowledge, development Skill	SPECIAL BACKGROUND		
PREREQUISITES COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreigners are studying Students		
THE COURSE IS OFFERED FOR ERASMUS STUDENTS	NO	—	
WEBSITE COURSE (URL)	http://83.212.93.152/admoodle/course/view.php?id=6		
LEARNING OUTCOMES Learning Outcomes The learning outcomes of the course are described, the specific knowledge, skills and competences of an appropriate level that students will acquire after the successful completion of the course.			

Students acquire **Knowledge** about :

1. Different research methods from an economic and legal, scientific approach
2. The methodology of writing a dissertation
3. econometric models
4. Methods of analysis of financial instruments
5. The application of game theory
6. The use of special statistical software programs

The abilities that students acquire from this course are:

1. design a research proposal
2. Prepare a statistical study
3. prepare a diploma thesis
4. calculate the value of money over time
5. develop single and multiple regression models
6. interpret results
7. apply decision-making techniques and game theory

Skills:

Search, analysis and synthesis
Project planning and management
Based on data and information, using technology
Autonomous work
Teamwork
Promoting free, creative and inductive thinking
Generation of new research ideas

COURSE CONTENT

The course provides the theoretical and empirical foundations for developing skills on research methods and statistical analysis of sample survey data. Emphasis is placed on practical application, selection of appropriate methodology in data analysis, examination of conditions and diagnoses and interpretation of results.

Research methodology: types of research, design of scientific research, literature topics, Research ethics, scientific work structure,

Financial mathematics: interest rate, present value, rands, types cash flows, return on capital, money and capital market types of securities; Multiple

Regression issues

Econometric analysis of time series

Decision Making

Game Theory

TEACHING AND LEARNING METHODS - ASSESSMENT

<p>TEACHING METHOD Face-to-face, Distance learning, etc.</p>	<p>Face-to-face and /or distance learning (synchronous and asynchronous education)</p>	
<p>USE OF TECHNOLOGIES INFORMATION AND COMMUNICATIONS Use of ICT in Teaching, in the Laboratory Education, in Communication with students</p>	<p>Teaching and communication e-class/el-earning/zoom platform</p>	
<p>TEACHING ORGANIZATION The following teaching methods are described in detail: Lectures, Seminars, Laboratory Exercise, Exercise Field, Study & Analysis bibliography, tutorial, Practice (Placement), Clinical Practicing, Artistic Workshop, Interactive Teaching, Educational visits, Preparation of a study, Writing of a project / assignment, Artistic creation, etc. The hours of study of the student for each learning activity are listed as well as the hours of unguided study according to the principles of ECTS</p>	<p>Activity</p>	<p>Workload Semester</p>
	<p>Lectures</p>	<p>30</p>
	<p>Exercises</p>	<p>32</p>
	<p>Tutorial</p>	<p>29</p>
	<p></p>	<p></p>
	<p></p>	<p></p>
	<p></p>	<p></p>
	<p></p>	<p></p>
	<p>Individual study</p>	<p>59</p>
	<p>Total Course (25 hours of workload per credit unit)</p>	<p>150</p>
<p>STUDENT EVALUATION Description of the evaluation process Language of assessment, methods assessment, formative or inferential, multiple-choice test, Short Questions Answering, Essay Development Questions, Solving</p>	<p>Assessment with final written examinations that They include theory questions, exercises and multiple-choice questions</p>	

Problems, Written Assignment, Report / Report, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of the Patient, Artistic Interpretation, Other / Others

Explicitly defined evaluation criteria shall be indicated and whether and where they are accessible to students.

RECOMMENDED-BIBLIOGRAPHY

- Bell J. (2007). How to compile a scientific paper: Guide to scientific methodology, Athens: Metaichmio.
- Eco, U. (1994). How to Do a Diploma Thesis, Athens: Nisos.
- Zafeiropoulos, K. (2005). How is a scientific paper done? Scientific research and writing, Athens: Kritiki.
- Theofanidis, S. (2002). Methodology of scientific thought and research: how scientific research is done and a scientific paper is written, Athens: Benou.
- Zafeiropoulos K., (2022). Regression analysis applications. Thessaloniki: Tziola.
- Gnardellis C., (2019). Applied Statistics. Athens: Papazisi
- Dinopoulou V. & Chiotidis G., Introduction to business research Gr. Programming and Decision Theory, Giourdas Publications, 2007.
- Evag. Cook, Games and Decisions An introductory approach, Kritiki Publications, Athens, 2012

B' SEMESTER Compulsory courses

	Less on	Credits (ECTS)
EILER	EUROPEAN/INTERNATIONAL LAW AND ECONOMIC RELATIONS	6
BLBE	BANKING LAW AND BANKING ECONOMICS	6
LMAPLE	LAW AND MANAGEMENT/ ADMINISTRATION OF PUBLIC LEGAL ENTITIES	6
LCG	LAW AND CORPORATE GOVERNANCE	6
DRM	DISPUTE RESOLUTION AND MEDIATION	6
	TOTAL	30

COURSE OUTLINE:

6. EUROPEAN/INTERNATIONAL LAW AND ECONOMIC RELATIONS

GENERAL

FACULTY	ECONOMICS AND ADMINISTRATION		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	EILER	SEMESTER OF STUDY	B
COURSE TITLE	<u>EUROPEAN/INTERNATIONAL LAW AND ECONOMIC RELATIONS</u>		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g. lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total credits	WEEKLY HOURS OF INSTRUCTION	CREDITS	
Lectures	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			

COURSE TYPE general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION
PREREQUISITES COURSES:	
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreign students are studying
THE COURSE IS OFFERED FOR ERASMUS STUDENTS	NO
COURSE WEBSITE (URL)	http://83.212.93.152/admoodle/course/view.php?id=7

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills, and competences of an appropriate level that students will acquire after the successful completion of the course.

This course provides the student with a global picture and complete **knowledge** of:

- The rules and fundamental principles of European and international law
- International trade rules
- European case law on financial transactions
- The functioning of the WTO
- The status of international financial transactions and the settlement of disputes in global mechanisms for regulating them

Students after completing the course will have acquired the **ability to:**

- analyse the key issues of the rules governing financial transactions
- carry out cross-border financial transactions
- judge the complexity of dispute resolution mechanisms
- know the methodology for operating, planning and developing such transactions,
- have acquired considerable familiarity with the necessary procedures
- assess the degree of risk of financial transactions
- choose how to expand businesses abroad
- apply European competition rules

Students' skills :

Individual and teamwork Decision making

Inference from data Generating new research ideas

Autonomous work

Respect for multiculturalism

COURSE CONTENT

In particular, issues such as :

- the free movement of goods, persons, services, capital,
- the fundamental principles of GATT/WTO law.
- the arrangements for the movement of goods,
- Customs Unions and Free Trade Areas.
- market access and removal of barriers to trade.
- the abolition of quotas,
- the gradual reduction of customs duties,
- EU trade agreements with third countries.
- arrangements to combat unfair trading practices.
- the fight against dumping by WTO and EU law.
- determination of dumping and determination of injury;
- anti-subsidy measures in GATT
- a ban on state aid in the EU.
 - the resolution of disputes through international arbitration, jurisdiction, constitution of the arbitral tribunal, procedure and applicable law.
 - economic relations of enterprises within the framework of European and international law.
 - The rights of undertakings under primary and secondary Union law
 - the settlement of disputes involving foreign elements
 - international financial transactions,
 - International trading conditions

TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)
---	---

<p style="text-align: center;">USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</p> <p style="text-align: center;">Use of ICT in Teaching, in Laboratory</p>	<p style="text-align: center;">Teaching and communication e-class/e-learning/zoom platform</p>	
<p style="text-align: center;">TEACHING</p> <p>The following are described in Method and methods Teaching.</p> <p>Lectures, Seminars, Laboratory Exercise, Exercise Field, Study & Analysis bibliography, tutorial, Practice (Placement), Clinical Practicing, Artistic Workshop, Interactive Teaching, Educational visits, Preparation of a study, Writing of a project / assignments, Artistic creation, etc.</p> <p style="text-align: center;">Study hours are listed for each student Learning activity as well as non-hours guided study in accordance with the principles ECTS</p>	Activity	Workload Semester
	Lectures	30
	Work	32
	Tutorial	29
	Individual study	59
	<p style="text-align: center;">Total Course (25 hours of workload per credit unit)</p>	150
<p style="text-align: center;">STUDENT EVALUATION</p> <p>Description of the evaluation process</p> <p>Assessment Language, Assessment Methods, Formative or Summative, Multiple-Choice Test, Short Questions Answering, Essay Development Questions, Problem Solving, Written Assignment, Essay/Report, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of Patient, Art Interpretation, Other/Others</p>	<p>Language: Greek and/or English (if there are foreign students)</p> <p>Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple-choice questions.</p> <p>I. Written final exam (90%) including: II. Assignment score (10%)</p>	

There are explicitly mentioned identified criteria and whether and where they are accessible by Students.	
---	--

RECOMMENDED-BIBLIOGRAPHY

- Anagnostopoulou D., "International transaction law – the European dimension", Ant. N. Sakkoulas, 2012
- Karydis G., "European Transaction Law", Nomiki Bibliothiki, 2014
- Pliakos A., "European Union Law – Institutional and Substantive Law", Nomiki Bibliothiki, 2012
- Moussis N., "European Union: law, economy, politics", Papazisis Publications, 2018 --
- Alexandridou E., "Consumer Protection Law: Greek – Union", Nomiki Bibliothiki, 2018
- Evrigenis D.I., "Elements of International Trade Law and International Financial Organizations", first volume 1976, Sakkoulas Bros Publications
- Emilianidis Ach., "The new European private international contract law according to the Rome I Regulation", Sakkoulas Publications, 2009
- Grammatikaki – Alexiou An., "Community action and globalization – harmonization or competition of laws?" in Community Law and Commercial Law, 16th Panhellenic Conference on Commercial Law, Association of Greek Commercialists
- Kalavros G. – Georgopoulos T., " European Union law – substantive law", volume II, Nomiki Bibliothiki, 2010
- Pamboukis Ch. (ed.), « International Transactions Law», Nomiki Bibliothiki, 2009
- Kotsiris L., "European commercial law", Sakkoulas Publications, Third edition 2018
- Ramberg J., «International Commercial Transactions», ICC Kluwer Law International, 2000, second edition
- Whish R. – Bailey D., «Competition Law», Oxford University Press, 2012, seventh edition
- Fawcett J., Harris J., Bridge M., «International Sale of Goods in the Conflict of Laws», Oxford University Press, 2005.

COURSE OUTLINE:

7. BANKING LAW AND BANKING ECONOMICS

GENERAL

FACULTY	ADMINISTRATION AND ECONOMICS		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	BLBE	SEMESTER OF STUDY	B
COURSE TITLE	BANKING LAW AND BANKING ECONOMICS		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g. lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total credits	WEEKLY HOURS OF INSTRUCTION	CREDITS	
Lectures	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION		
PREREQUISITES COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreign students are studying		
THE COURSE IS OFFERED FOR ERASMUS STUDENTS	NO		
WEBSITE COURSE (URL)	http://83.212.93.152/admoodle/course/view.php?id=8		

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills, and competences of an appropriate level that students will acquire after the successful completion of the course.

The purpose of the course is for students to **acquire Knowledge about** :

- The legal concepts of Banking Law, such as Credit Institution, banking services, bank-customer relationship, credit agreement and types of bank lending.
- the banking General Terms and Conditions (GTC),
- the rules and conditions of the overdraft account;
- the rules and conditions of the bank deposit agreement;
- modern financing contracts (factoring, forfaiting, leasing).
- the rules and conditions applicable to bank lending and business financing and business banking in general.
- the establishment and functioning of the European Central Bank
- the rules and theories of Economic and Monetary Union
- the International Banking & International Capital Market,
- Banking Supervision & Control (Basel I, II & III),
- bank solvency assessment (CAMELS indicators), Stress Tests.

After successfully attending the course, students acquire Abilities to:

- take out a bank loan agreement and check the terms
- select and propose the appropriate financial tools to businesses
- compare financial data and banking risks of Lending
- assess banks' solvency ratios
- assess monetary policy policies at national and international level

Skills:

- The promotion of scientific, creative and inductive thinking
- The planning and implementation of scientific research activities,
- The teamwork and creative synthesis of the specific knowledge of this subject.
- The search, analysis and evaluation of data and information, using appropriate methods and technologies.

COURSE CONTENT

The course discusses and analyzes selected and specialized topics from

the areas of Banking Law and Banking Economics by deepening the knowledge gained by students on these topics.

The aim of the course is to highlight, analyze and transmit to students' scientific concepts and targeted knowledge from

These areas, which are necessary to understand the complexity of the legal and economic environment.

The Banking Institutions are active and thus contribute to their scientific and professional careers.

- Banking General Terms and Conditions (GTC)
- Banking contract law
- Banking Law Details
- Banking law
- Bank deposit contracts, credit agreements
- Protection of customers of Banking Institutions
- The principle of transparency in GTC law
- Business receivables factoring
- Modern financing contracts (factoring, forfaiting, leasing)
- General terms and conditions in commercial contracts.
- The European Central Bank, the Euro and the Eurozone
- Bank Financing for Individuals and Businesses
- Money Supply and Monetary Policy
- International Banking & International Capital Markets
- Banking supervision & control (Basel I, II & III)
- Solvency Assessment of Banking Institutions

Some parts include the preparation of questions or case studies.

Reference is also made to modern scientific research articles and scientific writings.

TEACHING AND LEARNING METHODS – ASSESSMENT

TEACHING METHOD Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES Use of ICT in Teaching, in Laboratory Training, Communication with students	Learning process support and communication through the electronic platform e-class/e-learning/zoom	
TEACHING ORGANIZATION The following teaching methods are described in detail: Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis,	Activity	Semester Workload
	Lectures	30
	Individual work	32
	Tutorial	29

Tutorial, Internship (Placement), Clinical Practicing, Art		
	Independent Study	59

Workshop, Interactive teaching, Educational visits, Project, Assignment writing, Artistic creation, etc. The hours of study of the student for each learning activity are listed as well as the hours of unguided study according to the principles of ECTS		
	Total Course (25 hours of workload per credit unit)	150

--	--

<p>STUDENT EVALUATION</p> <p>Description of the evaluation process</p> <p>Assessment Language, Assessment Methods, Formative or Summative, Multiple Choice Test, Short Questions Answering, Essay Development Questions, Problem Solving, Written Assignment, Essay/Report, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of Patient, Art Interpretation, Other/Others</p> <p>Explicitly defined evaluation criteria are mentioned and whether and where they are accessible to students.</p>	<p>Language: Greek and/or English (if there are foreign students)</p> <p>Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple choice questions.</p> <p>I. Written final exam (90%) including: II. Assignment score (10%)</p> <p>Evaluation by delivery of work where The scientific research ability as well as the critical thinking of the student is required</p>
---	--

RECOMMENDED-BIBLIOGRAPHY

- Suggested Bibliography:

- Kallimopoulos/Karagiannis/Tsolakidis, Banking Law , P.N. Sakkoulas, Athens, 2019
- Psychomanis, Handbook of banking law, second edition, Sakkoulas Publications, Athens-Thessaloniki, 2016
- Ladas (editor): Gerontidis/Dritsoulas/Panitsas, Banking Transactions, Nomiki Bibliothiki, 2016
- Dellios, General Terms and Conditions, ed. Sakkoula, Athens, 2013.
- Efthymiou, The principle of transparency in GTC law, ed. P.N. Sakkoula, Athens, 2013
- A plethora of studies and comments on court decisions in the legal press.
- Saunders A., Cornett M.: (2017), Financial Institutions Management and Risk Management, Testator (Publisher): Broken Hill Publishers LTD.
- Casu B., Girardone C., Molyneux P., Kosmidou K. (Editor): Introduction to Banking, 2nd Edition, Testator (Publisher): A. Publications Tziola & Sons S.A.
- Sapountzoglou G., PentotisS.: (2019), Banking Economics, Second Edition/2019, Testator (Publisher): Benou & Co E.E.
- Related scientific journals:
- Financial Law, Nomiki Bibliothiki
- Banking Law Review
- Business & Company Law
- Journal of Finance
- Review of Financial Studies
- European Journal of Finance

COURSE OUTLINE:

8. LAW AND MANAGEMENT/ADMINISTRATION OF PUBLIC LEGAL ENTITIES

GENERAL

FACULTY	ECONOMICS & ADMINISTRATION		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	LMAPLE	SEMESTER OF STUDY	B
COURSE TITLE	LAW AND MANAGEMENT/ADMINISTRATION OF PUBLIC LEGAL ENTITIES		
INDEPENDENT TEACHING ACTIVITIES in case the credits are awarded to distinct parts of the course , e.g. Lectures, laboratory exercises, etc. If the credits are awarded uniformly for the total course list weekly teaching hours and total credits Units		WEEKLY HOURS OF INSTRUCTION	CREDITS
Lectures		3	6
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, specialization general knowledge, skills development	SPECIALIZATION		
PREREQUISITES COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreign students are studying		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	NO		
WEBSITE COURSE (URL)	http://83.212.93.152/admoodle/course/index.php?categoryid=2		

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills and competencies of an appropriate level that students will acquire upon successful completion of the course.

The purpose of the course is to provide students with **knowledge** for:

- the ways and possibilities to improve the operation of the public sector through the application of scientific management.
- the analysis, based on business management, of management tools that can be appropriate solutions for public organizations.
- the legal concepts of Public Law,
- public procurement,
- the liability of the State towards private individuals
- the recovery of claims against the State.
- accounting issues applied to public organizations through the presentation of International Public Sector Accounting Standards (IPSAS).

Upon successful completion of the course, students are expected to acquire the **Ability** to:

- Analyse the reasons for development and the particularities of Public Sector Management
- Outline the basic structure of the Greek Public Administration
- Recognize public institutions and distinguish their mission and objectives
- They formulate various criteria for achieving the objectives of public bodies
- They summarize the historical development of management in the public sector with references to the respective regulatory / institutional framework
- They place the Greek reality of Public Administration in relation to European affairs
- Analyze problems for the operation of programming in public sector
- Withdraw proposals/solutions/good practices on the main malfunctions of the public sector
- Describe the key elements and determinants of organizational planning in the public sector
- Examine the organizational planning problems of the Greek Public Administration and judge ways of upgrading
- Describe the forms and means of control of the Greek Public Administration
- Recognize principles of effectiveness in control systems
- Understand the context and characteristics of the public sector
- Understand the accounting systems applied in the public sector
- Analyze and interpret public sector financial reporting
- Understand international public sector accounting standards
They apply international public sector accounting standards to financial reporting and accounting policies.

Skills:

Administrative organization of enterprises and organizations
 Decision-making on management, investments, financing and utilization of operational resources
 Professional responsibility
 Risk assessment

COURSE CONTENT**1. The Public Management Framework**

Concept of public administration, Reasons for public management development, Regulatory – Institutional framework, International environment, Objectives of public organizations

a. Public Enterprises

Historical Development, Institutional Framework, Raison d'Être, Problems and Delays

2. Introduction to Public Management

Effectiveness – efficiency, Public Governance, operational analysis, and Lisbon Strategy

3. Planning in the public sector

The function of planning, prevention in administration, planning axes in public administration

4. Management Models in the Public Sector

Management through objectives, Law 3230/2004 on target setting, Performance measurement and indicators

5. Organizational planning in the public sector

The functioning of the organization, factors of organizational structures, organizational planning and division of labor, jurisdiction and its assignment

6. Control in the public sector

The function of control, Benchmarking

7. Accounting systems applied to public bodies Introduction to the

characteristics of the public sector. The role of accounting systems in the public sector. The importance of accrual accounting in public sector financial reporting and administration.

8. International Public Sector Accounting Standards (IPSAS)

Definition & significance. Presentation of finance situations based on these standards (IPSAS 1, IPSAS 2, IPSAS 24), on accounting policies (IPSAS 3) and financial performance (IPSAS 23 and IPSAS 9). Consolidation through applications.

TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)
---	---

<p style="text-align: center;">USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</p> <p style="text-align: center;">Use of ICT in Teaching, in Laboratory Training, Communication with students</p>	<p>Presentation Software, Search for information on the Internet</p> <p>Support of the learning process through the electronic platform e-learning and e-class/zoom</p>	
<p style="text-align: center;">TEACHING ORGANIZATION</p> <p>The following teaching methods are described in detail: Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Internship (Placement), Clinical Practicing, Art Workshop, Interactive Teaching, Educational Visits, Project Preparation, Assignment/Assignment Writing, Art creation, etc.</p> <p>The hours of study of the student for each learning activity are listed as well as the hours of unguided study according to the principles of ECTS</p>	<p>Activity</p>	<p>Semester Workload</p>
	Lectures	30
	Work	32
	Independent study	59
	Tutorial	29
<p>Total Course (25 hours of workload per credit unit)</p>	<p>150</p>	
<p style="text-align: center;">STUDENT EVALUATION</p> <p>Description of the evaluation process</p> <p>Assessment Language, Assessment Methods, Formative or Summative, Multiple-Choice Test, Short Questions Answering, Essay Development Questions, Solving</p>	<p>. Written final exam including:</p> <ul style="list-style-type: none"> - Multiple-choice questions - True/False Questions - Comparative evaluation of theory elements <p>I. Written final exam (90%) including: II. Assignment score (10%)</p> <p>Evaluation by delivery of work where Scientific research capacity is required</p>	

<p>Problems, Written Assignment, Report / Report, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of the Patient, Artistic Interpretation, Other / Others</p> <p>Explicitly defined evaluation criteria and whether and where they are accessible to Students.</p>	<p>as well as the student's critical thinking</p>
---	---

RECOMMENDED-BIBLIOGRAPHY

<ul style="list-style-type: none"> – Cohen S. and Karatzimas S. (2020), Public Sector Accounting: Trends and Practices, Athens University of Economics and Business Press, ISBN 978-618-83313-5-8 – Rossidis, I.F., Applications of Business Management in Greek Public Administration, Stamoulis Publications, Athens, February 2014. – Kriemadis, T., Christakis, M., Management Principles and Standards for Public Administration and Non-Profit Organizations – International Trends & European Approach, Nomiki Bibliothiki, Athens, 2009. – Rammata, M., Modern Greek Public Administration. Between Bureaucracy and Management, Kritiki Publications, Athens, 2011 – P. Karkatsouli, 2004, The State in Transition, Ed. I. Sideris, p. 39-54 & 311-348 – Rainey, H.G., 2009. Understanding and managing public organizations. John Wiley & Sons. pp. 24-57 – Communication from the Commission of 25 July 2001 "European governance - A white paper" [COM(2001) 428 final - Official Journal C 287 of 12.10.2001]. – S. Ktistaki, 2014, Introduction to Public Administration, Ed. Papazisis, p. 41-90 – D. Argyriades, G.Timsit, 2013, Moving beyond the Crisis: reclaiming and reaffirming our common administrative space, ed. Bruylant, Bruxelles, pp. 327-374

COURSE OUTLINE:

9. LAW AND CORPORATE GOVERNANCE

GENERAL

FACULTY	ADMINISTRATION AND ECONOMICS		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	LCG	SEMESTER OF STUDY	B
COURSE TITLE	LAW AND CORPORATE GOVERNANCE		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g. lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total credits	WEEKLY HOURS TEACHING	CREDITS	
	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, General Knowledge Specialization, Development Skill	SPECIALIZATION		
PREREQUISITES COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreign students are studying		
THE COURSE IS OFFERED TO ERASMUS STUDENTS	NO		
WEBSITE COURSE (URL)	http://83.212.93.152/admoodle/course/view.php?id=10		

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills and competences of an appropriate level that students will acquire after the successful completion of the course.

From the teaching of this course students acquire **Knowledge:**

- the concepts of corporate governance and internal audit in the modern corporate environment.
- the institutional framework of corporate governance of enterprises
- practical issues of application of corporate governance rules to listed and non-listed companies,
- in new areas of interest such as the operation of Board Committees and Corporate Social Responsibility.
- Issues related to internal audit procedures and its role in modern business.
- Practical issues of transparency and control in businesses

In particular, upon successful completion of the course, the student is expected to have the **ability** to:

- Explain the general framework of corporate governance and describe the basic theories of corporate governance
- Revokes the legal framework of the Hellenic Republic in Greece
- Design administrative structures of power and control
- Develops good corporate governance practices
- It develops the interconnections of corporate acquisitions and mergers with the ED framework.
- Describes the scope, types, and process of Internal Audit
- Distinguish the differences between external and internal audit
- Discovers cases of falsification of financial statements
- Composes the annual plan for an Internal Auditor
- Evaluates an organization's Internal Control System

Skills:

Search, analyze and synthesize data and information, using the necessary technologies

Teamwork

Criticism and self-criticism

Participation in audit services

COURSE CONTENT

- Corporate governance operating framework
- Administrative structures of power and control
- Basic theories of corporate governance
- Internal audit – internal audit committee
- ED Good Practices
- The legal framework of corporate governance institutions in Greece
- Corporate social responsibility
- Mergers and acquisitions and interconnection with ED
- Internal Audit (scope, types, process)
- Falsification of Financial Statements
- International Standards and Internal Control Models
- The preparation of the Internal Auditor's Annual Plan
- The evaluation of an organization's Internal Control System
- Internal audit steps
- Internal control procedures
- External control and internal differences between them
- Practical applications and examples
- Specific corporate governance issues

TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)	
USE OF TECHNOLOGIES INFORMATION AND COMMUNICATIONS Use of ICT in Teaching, in the Laboratory Education, in Communication with students	Support of the learning process through electronic platform e-class and e-learning/zoom	
TEACHING ORGANIZATION The following teaching methods are described in detail:	Activity	Workload Semester
Lectures, Seminars,	Lectures	30
Laboratory Exercise, Exercise	Work	30
Field, Study & Analysis bibliography, tutorial, Practice (Placement), Clinical Practicing, Artistic Workshop, Interactive	Tutorial	29
	Independent Study	61
	Total Course (25 hours of workload per credit unit)	150

<p>visits, Preparation of a study, Writing of a project / assignment, Artistic creation, etc.</p> <p>The student's study hours for each learning activity as well as the hours of non-guided study according to ECTS principles are listed</p>	
<p>STUDENT EVALUATION Description of the evaluation process</p> <p>Assessment Language, Assessment Methods, Formative or Summative, Multiple-Choice Test, Short Questions Answering, Essay Development Questions, Problem Solving, Written Assignment, Essay/Report, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of a Patient, Artistic Interpretation, Other/Others</p> <p>Explicitly defined evaluation criteria and whether and where they are accessible to students are mentioned.</p>	<p>Language: Greek and/or English (if there are foreign students)</p> <p>Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple-choice questions.</p> <p>I. Written final exam (90%) including:</p> <ul style="list-style-type: none"> - Problem solving with the techniques taught. - Comparative evaluation of theory elements <p>II. Group work score (10%)</p>

RECOMMENDED-BIBLIOGRAPHY

- Suggested Bibliography:

1. Instructor's Notes.
2. Teaching Aids

Lazaridis, T. and Drybetas, E. (2010). Corporate Governance, Sofia Publications, Thessaloniki, Codex in Evdoxus: 117868

3. Recommended Bibliography

Hellenic Society of Banking and Capital Market Law (2009). Institutional and regulatory framework of the single European capital market, Legal Library, Athens, Code in Evdoxus: 10542

Goergen M. (2015). Corporate Governance: An International Perspective, Publications

Kontou Angeliki, Code in Evdoxus: 50661438

Negakis, C, Tachynakis, P. (2017). Audit Internal Audit: Theory and Applications, Sustainable Accounting, Code in Eudoxus: 68405976

COURSE OUTLINE:

10. DISPUTE RESOLUTION AND MEDIATION

GENERAL

FACULTY	ECONOMICS AND ADMINISTRATION		
SECTION	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE	DRM	SEMESTER OF STUDY	B
COURSE TITLE	DISPUTE RESOLUTION AND MEDIATION		
INDEPENDENT TEACHING ACTIVITIES in case credits are awarded to distinct parts of the course e.g., lectures, Laboratory exercises, etc. If the credits are awarded uniformly for the entire course, indicate the weekly hours teaching and total Credits		WEEKLY HOURS OF INSTRUCTION	CREDITS
Lectures		3	6
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
COURSE TYPE general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION		
PREREQUISITES COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreigners are studying Students		
THE COURSE IS OFFERED FOR ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	http://83.212.93.152/admoodle/course/view.php?id=11		

LEARNING OUTCOMES

Learning Outcomes

The learning outcomes of the course are described, the specific knowledge, skills and competences of an appropriate level that students will acquire after the successful completion of the course.

This course provides to students **Knowledge** about :

- concepts and basic principles of mediation.
- Understanding the objectivity and impartiality of the role of mediator.
- Studying the mechanisms and procedures of out-of-court dispute resolution in practice.
- Analyzing and consolidate conflict theory.
- Understanding the process of becoming a mediator.
- Participati in mediation dispute resolution simulation exercises, from the position of the parties and the mediator.
 - Understanding the process of initiating, evolving and ending mediation
 - Understanding the formal validity and enforceability of a mediation decision.

After teaching the course, students acquire abilities in:

- Settlement of disputes out of court
- Access to negotiation mechanisms
- Compliance with the procedures for the timely use of mediation
- Handling conflictual people
- Checking/comparing/choosing the best dispute resolution procedure
- Becoming a mediator

Skills:

Search, analyze and synthesize data and information with specific conflict resolution techniques

Adapting to new situations

Respect for diversity and multiculturalism

Demonstrate social, professional and ethical responsibility Individual and teamwork

Decision-making

Drawing conclusions

Generating ideas

COURSE CONTENT

The course provides the theoretical and empirical foundations for the development of skills related to the emphasis given to practical application, the selection of the appropriate methodology and special rules for the out-of-court settlement of disputes, as well as the rules of submission of a dispute to mediation.

In particular, the concept of mediation is analyzed, the importance of mediation and the role of the mediator; the general principles of mediation, distinguish mediation from other alternative dispute resolution methods (Negotiation, Court Mediation, Arbitration), the legal framework for mediation (national and Community legislation) is presented; the agreement to submit to mediation; the Code of Conduct for Mediators (qualifications and appointment of mediators); independence and impartiality, remuneration of the mediator, duty of equity and confidentiality; the termination of proceedings), the responsibility of the Ombudsman, the role of the lawyer (distinction between the duties of legal counsel and mediator), the process and stages of mediation; preparation of mediation (initial stage of communication and preparation), communication and intervention techniques (active listening, asking questions, paraphrasing, reframing, summarizing), empathy, the basic principles of individual and group psychology, negotiation techniques, the importance of negotiations in mediation, the general principles of negotiation analysis, the method of negotiation based on interests and needs; the technique of generating ideas, techniques for breaking deadlocks in negotiations and techniques for managing imbalance of power, co-mediation and electronic mediation (theory and practice).

TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD Face to face, Ex. distance learning , etc.	Face-to-face and/or remotely Education (synchronous and asynchronous education)	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES Use of ICT in Teaching, in Laboratory Training, Communication with students	Teaching and communication e-class/e-learning/zoom platform	
TEACHING ORGANIZATION The following teaching methods are described in detail: Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis, Tutorial, Internship (Placement), Clinical Practicing, Art Workshop, Interactive Teaching, Educational visits, Project	Activity	Semester Workload
	Lectures	30
	Exercises	32
	Tutorial	29
	Individual study	59
	Total Course	150

<p>Writing, Essay / Assignment Writing, Artistic Creation, etc.</p> <p>The hours of study of the student for each learning activity are listed as well as the hours of unguided study according to the principles of ECTS</p>	
<p>STUDENT EVALUATION Description of the evaluation process</p> <p>Assessment Language, Assessment Methods, Formative or Summative, Multiple-Choice Test, Short Questions Answering, Essay Development Questions, Problem Solving, Written Assignment, Essay/Report, Oral Examination, Public Presentation, Laboratory Work, Clinical Examination of Patient, Artistic Interpretation, Other / Others</p>	<p>Language: Greek and/or English (if there are foreign students)</p> <p>Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple-choice questions.</p> <p>I. Written final exam (90%) including:</p> <ul style="list-style-type: none"> - Solving problems with the techniques taught - Comparative evaluation of theory elements <p>II. Exercise/simulated difference score (10%)</p>
<p>Explicitly defined evaluation criteria shall be indicated and whether and where they are accessible to Students.</p>	

RECOMMENDED-BIBLIOGRAPHY

- Anthimos A. (2012). Mediation: The "unripe" apple of discord, EpiskED 2/2012, pp. 277-293, [online] Available at: www.academia.edu. [Accessed 15 Dec. 2021].
- Antonellos S. Plessa E. (2014), Mediation in civil and commercial matters – International experience and Greek application, Sakkoulas Publications
- Arvanitakis P. (2010). Presentation: Voluntary Jurisdiction as a Procedural Framework of Law 3869/2010, Training Seminar
- Giannakopoulou, Z. (2021). Mediation, from theory to practice. Nomiki Bibliothiki, Athens
- Diakouloukas L. (2019) Alternative Dispute Resolution with emphasis on the problem of mandatory mediation of article 182 of Law 4512/2018, entha magazine
- Theocharis D. (2015). Mediation as a means of alternative dispute resolution. Article analysis and interpretation of Law 3898/2010, Athens: Nomiki Bibliothiki,
- Theocharopoulou, Z. (2008). Protection of the consumer of banking services before the independent authority, EFHR 4, 397.
- Karabatzos A. (2009). Alternative forms of dispute resolution, Ombudsman, 72
- Klamaris N. (2008). The acceleration of the trial and the decongestion of civil courts in Germany, Model for the Greek legislator, EPoID, 157.
- Klamaris N. (2010). Concept and limits of Arbitration of the Technical Chamber of Greece (TEE) according to Presidential Decree 723/1979, EPoID, 678.
- Klamaris N. (2012). Presentation: Mediation within the Greek procedural system as a way of resolving private disputes (Code of Civil Procedure and Law 3898/2010, Mediation in Greece, European and National institutional framework and practice, European Commission, in collaboration with the Academy of European Law, Athens, 30/06/2012
- Kousoulis S. (2006). Fundamental problems of arbitration, Sakkoulas Publications, Athens
- Komotini Koutras D. (2002). The practical philosophy of Aristotle, Athens
- Konstantinakos N. (2019), Civil and commercial dispute mediation in U.S. jurisdictions EU. Greece, England, France, Italy and Germany, PhD thesis, National and Kapodistrian University of Athens
- Lukaku, P. (2018a). Is mediation the most economical solution or burden for citizens? [online] Opemed. Available at: <https://www.opemed.gr/?p=4739> [Accessed 15 Dec. 2021].
- Lukaku, P. (2018b). How does the neutrality and impartiality of the Mediator work in the mediation process? [online] Opemed. Available at: <https://www.opemed.gr/?p=4632> [Accessed 15 Dec. 2021].
- Bey, K. (2004). Civil procedure - General principles and interpretation of articles. Ed. Ant. N. Sakkoula, Athens, Bolos A. (2004). The Banking Ombudsman as a form of out-of-court settlement of disputes in the financial sector, ECJ 11, 1130.
- Nikas, N. (2018). Mandatory mediation (Law 4512/2018): evaluation of the institution & basic interpretative issues: proceedings of the workshop of 17.3.2018, Nomiki Bibliothiki, Athens
- Economopoulos G. (2010). The autonomy of the arbitration agreement and the

concept of agreement - matters relating to the contract are subject to arbitration, D 5:691.

- Orphanides, G. (2013). Paper entitled Agreement on mediation (Mediation Clause), substantive and procedural consequences of the agreement on mediation International Conference on Procedural Law, Athens 11-14 September
- Papadatou D. (2002) The conciliatory settlement of private disputes in the middle and late Byzantine era, ed. Ant. N. Sakkoula, Athens,
- Papaioannou, G. (2005). Procedures for the out-of-court settlement of private disputes, especially in the field of consumer protection. WEU
- P. Paraskevopoulou-Kollia, E. (2008). Qualitative research methodology in the social sciences and interviews. *Open Education: The Journal on Open and Distance Education and Educational Technology*, 4(1), 72- 81.
- Podimata E. (2018). Mandatory mediation (Law 4512/2018 art. 178- 206): the institution confronted with its legal limits: the right of access to justice and the social good of legality, *Civil Law Applications*, (8)9, 817.
- Tsipletaris, A. F. & Babalis, T. K. (2011). Ten examples of scientific research methodology: from theory to practice. Athens: Interaction.
- Chamilothis I. (2011) Presentation of Mediation as an Alternative Way of Dispute Resolution-Developments in Greece, Greek Centre for Mediation& Arbitration.
- Christodoulou, K. (2010). Directive 2008/52 on mediation in private disputes, Nomiki Bibliothiki

C' SEMESTER

CODE	Lesson	Credits (ECTS)
M.SC.	Preparation of Diploma Thesis (Final Dissertation)	30
	TOTAL	30
	GRANDS TOTAL A, B, C SEMESTERS	90

COURSE OUTLINE:

MASTER THESIS (FINAL DISSERTATION)

GENERAL

FACULTY	Economics and Management		
SECTION	Department of Accounting and Finance		
LEVEL OF STUDY	Postgraduate Studies Program		
COURSE CODE	D	SEMESTER OF STUDY	C'
COURSE TITLE	Postgraduate Thesis (Final Dissertation)		
INDEPENDENT TEACHING ACTIVITIES	WEEKLY TEACHING HOURS	CREDIT UNITS	
Autonomous literature study, research, Essay writing	---	30	
COURSE TYPE:	Compulsory course		
PREREQUISITES COURSES:	All courses of the Program of Study		
LANGUAGE OF INSTRUCTION and EXAMINATION:	GREEK or English if foreigners are studying. Students		
THE COURSE IS OFFERED FOR ERASMUS STUDENTS:	No		
WEBSITE COURSE (URL):	http://master-eb1.ihu.gr/diplomatiki/		

LEARNING OUTCOMES

Learning Outcomes
<p>Knowledge:</p> <p>The Master's Thesis will give students the opportunity to engage in practice with a topic of their own choice and develop their skills in analyzing and evaluating contemporary business administration issues to improve organizational practice. Dissertation topics can be aimed at solving real problems in specific areas of business activity by the selection of students upon proposal of the supervising professors.</p> <p>Under the guidance of the supervising professor, students are given the opportunity to acquire in-depth knowledge from the comprehensive study and investigation of a distinct subject of economics or law and enterprises, with the aim of improving organizational practice by applying a systematic and scientific approach.</p>

The development of research skills in written form, effective management of scientific material, and treatment of all research issues that will arise during the preparation of the diploma thesis, is also an integral part of the whole process.

Abilities:

Upon successful completion of the Diploma Thesis, participants should be able to:

- Clearly recognize the limits of a problem to be solved and fully recognize its basic and secondary aspects, focusing on the most essential points for its solution.
- Understand in depth the basic theories, scientific tools as well as best practices related to the topic of ongoing research.
- Summarize the existing scientific knowledge on the selected topic of the research.
- Design a research plan, develop appropriate
- methodology for approaching and investigating a topic under study and
- organize a plan for its implementation with emphasis mainly on solving real problems in specific fields.
- Prepare a complete scientific/technical and/or professional study.
- Communicate clearly and effectively their conclusions, as well as the knowledge and rationale on which they are based, successfully making a complete presentation through ICT before the three-member examination committee.

Skills :

- Autonomous Work
- Project planning and management
- Search, analyze and synthesize data and information, using the necessary technologies
- Interpretation and synthesis of knowledge
- Adapting to new situations
- Decision-making
- Promoting free, creative and inductive thinking
- Taking responsibility within the requirements for independent research and study
- Effective time management
- Effective presentation using communication, discussion and Presentation of ideas in writing

COURSE CONTENT

The topics of postgraduate dissertations should emphasize the practical application and problem solving of business law and economics governing the operation of a business.

The dissertation is prepared during the third semester for students of the full-time program and the fifth semester of study for part-time students. The writing of the dissertation is done using a specific template following the standard guidelines regarding the configuration of the content and its overall appearance (e.g., numbering, linespacing, cover structure, content format, etc.). The size of a master's degree Master's thesis (master's Thesis) must usually range between 15,000 and 20,000 words.

TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD	<ul style="list-style-type: none">▪ Face-to-face communication between the student and the supervising professor▪ Face-to-face implementation in research laboratories▪ Remote study and implementation▪ Remote tele-meetings▪ Means of synchronous and asynchronous education																
USE OF INFORMATION TECHNOLOGIES AND COMMUNICATIONS	<ul style="list-style-type: none">▪ Use of specialized software (e.g., statistical processing) according to the needs of the subject▪ Use of telemeetings with the supervising teacher																
TEACHING ORGANIZATION	<table><thead><tr><th>Activity</th><th>Semester Workload</th></tr></thead><tbody><tr><td>Study and Analysis</td><td>175</td></tr><tr><td>hours of Bibliography</td><td></td></tr><tr><td>Elaboration of work: programming data collection, Meetings with</td><td>425</td></tr><tr><td>hours supervisor, analysis Data and critical evaluation Thesis Writing</td><td></td></tr><tr><td>Work, preparation</td><td>150</td></tr><tr><td>hours of presentation</td><td></td></tr><tr><td>Total Course (25 hours of ECTS load work/ECTS)</td><td>750 hours (30)</td></tr></tbody></table>	Activity	Semester Workload	Study and Analysis	175	hours of Bibliography		Elaboration of work: programming data collection, Meetings with	425	hours supervisor, analysis Data and critical evaluation Thesis Writing		Work, preparation	150	hours of presentation		Total Course (25 hours of ECTS load work/ECTS)	750 hours (30)
Activity	Semester Workload																
Study and Analysis	175																
hours of Bibliography																	
Elaboration of work: programming data collection, Meetings with	425																
hours supervisor, analysis Data and critical evaluation Thesis Writing																	
Work, preparation	150																
hours of presentation																	
Total Course (25 hours of ECTS load work/ECTS)	750 hours (30)																

<p>STUDENT EVALUATION</p>	<p>The language of instruction and preparation of The diploma thesis is Greek or English. Postgraduate students must have been promoted in all courses to be allowed to prepare a Diploma Thesis. The dissertation is prepared during the third semester of studies for students of the full-time program and the fifth semester of studies for students of the part-time program. Evaluation method: For the dissertation to be approved, the postgraduate</p>
	<p>student must defend it before a three-member Examination Committee. The examination takes place before the examination. The Committee of Inquiry is public and concludes with the grading of the dissertation on a numerical ten-point scale. The Committee of Inquiry may request that interventions be made on the text. In this case, it also sets the deadline for delivery of the revised copy, up to a maximum of 4 weeks. Completion deadline: The deadline for completion and submission of the dissertation is November 30th. In exceptional cases and for reasons of health or force majeure, the C.E., at the request of the student concerned and with the agreement of the supervising professor, he may grant an extension or extensions of the duration of his dissertation as follows: Until the end of December (1st extension), with a written confirmation from supervising professor, without penalty. Until the end of March (2nd extension), with a penalty of 100 euros and a maximum grade of nine (9). Until end of June (3rd extension), with a penalty of 150 euros and a maximum grade of eight (8). Until the end of September (4th and last extension), with a penalty of 200 euros and a maximum grade of seven (7). Student unable to deliver his/her thesis by the fourth (4th) The Postgraduate Diploma (M.Sc.) is not entitled to an extension.</p>

RECOMMENDED-BIBLIOGRAPHY

The supervising professor proposes it, depending on the topic of the thesis