



**Postgraduate Studies Program  
"ECONOMICS AND BUSINESS  
LAW"**

**Department of**

**"ACCOUNTING AND FINANCE»**

**International Hellenic University**

**Course Outlines**

**"JANUARY 2023"**

**INTERNATIONAL HELLENIC UNIVERSITY  
DEPARTMENT OF ACCOUNTING AND FINANCE**

**POSTGRADUATE STUDIES PROGRAMME  
"ECONOMICS & BUSINESS LAW"**



**COURSE OUTLINES**

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## 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

<b>FACULTY</b>	ECONOMICS AND ADMINISTRATION		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	LBD	<b>SEMESTER OF STUDY</b>	A
<b>COURSE TITLE</b>	LAW AND BUSINESS DEVELOPMENT		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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		<b>WEEKLY HOURS OF INSTRUCTION</b>	<b>CREDITS</b>
Lectures		3	6
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION		
<b>PREREQUISITES COURSES:</b>			

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

## 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**

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

<p style="text-align: center;">in Laboratory Training, Communication with students</p>		
<p><b>TEACHING ORGANIZATION</b> The methods of teaching are described in detail. Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study &amp; 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>	<b>Activity</b>	<b>Semester Workload</b>
	Lectures	30
	Tutorial	30
	Project Elaboration	26
	Independent Study	64
<p><b>Total Course (25 hours of workload per credit unit)</b></p>	<b>150</b>	
<p><b>STUDENT EVALUATION</b> 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	
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Explicitly defined evaluation criteria shall be indicated and whether and where they are accessible to Students.	
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**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

<b>FACULTY</b>	ECONOMICS AND ADMINISTRATION		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	<b>TLBM</b>	<b>SEMESTER OF STUDY</b>	<b>A</b>
<b>COURSE TITLE</b>	TAX LAW AND BUSINESS MANAGEMENT		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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		<b>WEEKLY HOURS OF INSTRUCTION</b>	<b>CREDITS</b>
Lectures		3	6
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION		
<b>PREREQUISITES COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATION:</b>	GREEK or English if foreign students are studying		
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	NO		
<b>WEBSITE COURSE (URL)</b>	<a href="http://83.212.93.152/admoodle/course/view.php?id=5">http://83.212.93.152/admoodle/course/view.php?id=5</a>		

#### 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

<b>TEACHING METHOD</b> Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)	
<b>USE OF TECHNOLOGIES INFORMATION AND COMMUNICATIONS</b> Use of TIC in Teaching, in the Laboratory Education, in Communication with students	<b>Use of TIC</b> <b>Teaching and communication</b> <b>e-class/e-learning/zoom</b> platform	
<b>TEACHING ORGANIZATION</b> 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	<b>Activity</b>	<b>Workload Semester</b>
	Lectures	30
	Tutorial	30
	Project Elaboration	26
	Independent Study	64
	<b>Total Course (25 hours of workload per credit unit)</b>	<b>150</b>

In accordance with the principles of ECTS	
<b>STUDENT EVALUATION</b> 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

<b>FACULTY</b>	ECONOMICS AND ADMINISTRATION		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	<b>MCIETEC</b>	<b>SEMESTER OF STUDY</b>	<b>A'</b>
<b>COURSE TITLE</b>	METHODS AND COMPETITION ISSUES AND ELECTRONIC TRANSACTIONS/E-COMMERCE		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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	<b>WEEKLY HOURS OF INSTRUCTION</b>	<b>CREDITS</b>	
	6	3	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, specialization general knowledge,  development skill	SPECIALIZATION		
<b>PREREQUISITES COURSES:</b>	---		
<b>LANGUAGE OF INSTRUCTION and EXAMINATION:</b>	GREEK or English if foreigners are studying Students		
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	NO		
<b>WEBSITE COURSE (URL)</b>	<a href="https://eclass.emt.ihu.gr/courses/AD185/">https://eclass.emt.ihu.gr/courses/AD185/</a>		

#### 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**

<b>TEACHING METHOD</b> Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)	
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b> Use of ICT in Teaching, in Laboratory Training, Communication with students	<ul style="list-style-type: none"> <li>• Slide show</li> <li>• Support of the learning process through the electronic platform e-class and e-learning/zoom</li> <li>• Specialized software (CMS)</li> </ul>	
<b>TEACHING ORGANIZATION</b> The teaching methods are described in detail.	<b>Activity</b>	<b>Six-month workload</b>
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 hours of unguided study according to the principles of ECTS	<b>Total Course (25 hours of load working per credit unit)</b>	<b>150</b>

<b>STUDENT EVALUATION</b>	
<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><b>I. Written final exam (60%)</b> including</p> <ul style="list-style-type: none"> <li>- Multiple-choice questions</li> <li>- Short answer questions</li> <li>- Matching questions</li> <li>- Deployment Questions</li> <li>- Comparative evaluation of theory elements</li> <li>- Analysis of roles and stakeholders in a short case study</li> </ul> <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><b>II. Final exam in the practical part (40%)</b> 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**

<b>FACULTY</b>	ADMINISTRATION AND ECONOMICS		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	BLFMB	<b>SEMESTER OF STUDY</b>	<b>A</b>
<b>COURSE TITLE</b>	BANKRUPTCY LAW AND FINANCIAL MONITORING OF BANKRUPTCY		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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	<b>WEEKLY HOURS TEACHING</b>	<b>CREDITS</b>	
	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, General Knowledge  Specialization, Development Skill	SPECIALIZATION		
<b>PREREQUISITES COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATION:</b>	GREEK or English if foreigners are studying Students		
<b>THE COURSE IS OFFERED FOR ERASMUS STUDENTS</b>	NO		
<b>COURSE WEBSITE (URL)</b>	<a href="http://83.212.93.152/admoodle/course/view.php?id=3">http://83.212.93.152/admoodle/course/view.php?id=3</a>		

## 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><b>TEACHING METHOD</b> Face-to-face, Distance learning, etc.</p>	<p>Face-to-face and/or remotely (Synchronous and asynchronous education)</p>	
<p><b>USE OF TECHNOLOGIES INFORMATION AND COMMUNICATIONS</b> Use of ICT in Teaching, in the Laboratory Education, in Communication with students</p>	<p><b>Support of the learning process through electronic platform e-class/e-learning/zoom</b></p>	
<p><b>TEACHING ORGANIZATION</b> The following teaching methods are described in detail:</p> <p>Lectures, Seminars, Laboratory Exercise, Exercise Field, Study &amp; 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><b>Activity</b></p>	<p><b>Workload Semester</b></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><b>Total Course (25 hours load working per credit unit)</b></p>	<p><b>150</b></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>		

<b>STUDENT EVALUATION</b>	
<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"> <li>- Problem solving with the techniques taught.</li> <li>- Comparative evaluation of theory elements</li> </ul> <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, LawLibrary.

## COURSE OUTLINE:

### 5. RESEARCH METHODS IN ECONOMICS AND LAW

#### GENERAL

<b>FACULTY</b>	ECONOMICS AND ADMINISTRATION		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	<b>RMEL</b>	<b>SEMESTER OF STUDY</b>	<b>A</b>
<b>COURSE TITLE</b>	RESEARCH METHODS IN ECONOMICS AND LAW		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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	<b>WEEKLY HOURS OF INSTRUCTION</b>	<b>CREDITS</b>	
Lectures	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, specialization, general knowledge, development Skill	SPECIAL BACKGROUND		
<b>PREREQUISITES COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATION:</b>	GREEK or English if foreigners are studying Students		
<b>THE COURSE IS OFFERED FOR ERASMUS STUDENTS</b>	NO	—	
<b>WEBSITE COURSE (URL)</b>	<a href="http://83.212.93.152/admoodle/course/view.php?id=6">http://83.212.93.152/admoodle/course/view.php?id=6</a>		
<b>LEARNING OUTCOMES</b> <b>Learning Outcomes</b> 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><b>TEACHING METHOD</b> Face-to-face, Distance learning, etc.</p>	<p>Face-to-face and /or distance learning (synchronous and asynchronous education)</p>	
<p><b>USE OF TECHNOLOGIES INFORMATION AND COMMUNICATIONS</b> Use of ICT in Teaching, in the Laboratory Education, in Communication with students</p>	<p><b>Teaching and communication e-class/el-earning/zoom platform</b></p>	
<p><b>TEACHING ORGANIZATION</b> The following teaching methods are described in detail:  Lectures, Seminars, Laboratory Exercise, Exercise Field, Study &amp; 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.</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><b>Activity</b></p>	<p><b>Workload Semester</b></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 <b>(25 hours of workload per credit unit)</b></p>	<p><b>150</b></p>
<p><b>STUDENT EVALUATION</b> 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

<b>FACULTY</b>	ECONOMICS AND ADMINISTRATION		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	<b>EILER</b>	<b>SEMESTER OF STUDY</b>	<b>B</b>
<b>COURSE TITLE</b>	<u>EUROPEAN/INTERNATIONAL LAW AND ECONOMIC RELATIONS</u>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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	<b>WEEKLY HOURS OF INSTRUCTION</b>	<b>CREDITS</b>	
Lectures	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			

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

### 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

<b>TEACHING METHOD</b> Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)
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<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b> Use of ICT in Teaching, in Laboratory</p>	<p>Teaching and communication e-class/e-learning/zoom platform</p>	
<p style="text-align: center;"><b>TEACHING</b></p> <p>The following are described in Method and methods Teaching.</p> <p>Lectures, Seminars, Laboratory Exercise, Exercise Field, Study &amp; 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>	<p><b>Activity</b></p>	<p><b>Workload Semester</b></p>
	Lectures	30
	Work	32
	Tutorial	29
	Individual study	59
	<p>Total Course <b>(25 hours of workload per credit unit)</b></p>	<p><b>150</b></p>
<p style="text-align: center;"><b>STUDENT EVALUATION</b></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.	
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### 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

<b>FACULTY</b>	ADMINISTRATION AND ECONOMICS		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	<b>BLBE</b>	<b>SEMESTER OF STUDY</b>	<b>B</b>
<b>COURSE TITLE</b>	BANKING LAW AND BANKING ECONOMICS		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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	<b>WEEKLY HOURS OF INSTRUCTION</b>	<b>CREDITS</b>	
Lectures	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION		
<b>PREREQUISITES COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATION:</b>	GREEK or English if foreign students are studying		
<b>THE COURSE IS OFFERED FOR ERASMUS STUDENTS</b>	NO		
<b>WEBSITE COURSE (URL)</b>	<a href="http://83.212.93.152/admoodle/course/view.php?id=8">http://83.212.93.152/admoodle/course/view.php?id=8</a>		

#### 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

<b>TEACHING METHOD</b> Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)	
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b> 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	
<b>TEACHING ORGANIZATION</b> The following teaching methods are described in detail:  Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study & Analysis,	<b>Activity</b>	<b>Semester Workload</b>
	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		
	<b>Total Course (25 hours of workload per credit unit)</b>	150

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<p><b>STUDENT EVALUATION</b></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>
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## 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

<b>FACULTY</b>	ECONOMICS & ADMINISTRATION		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	<b>LMAPLE</b>	<b>SEMESTER OF STUDY</b>	<b>B</b>
<b>COURSE TITLE</b>	<b>LAW AND MANAGEMENT/ADMINISTRATION OF PUBLIC LEGAL ENTITIES</b>		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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	<b>WEEKLY HOURS OF INSTRUCTION</b>	<b>CREDITS</b>	
Lectures	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, specialization general knowledge, skills development	SPECIALIZATION		
<b>PREREQUISITES COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATION:</b>	GREEK or English if foreign students are studying		
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	NO		
<b>WEBSITE COURSE (URL)</b>	<a href="http://83.212.93.152/admoodle/course/index.php?categoryid=2">http://83.212.93.152/admoodle/course/index.php?categoryid=2</a>		

#### 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**

<p><b>TEACHING METHOD</b> Face-to-face, Distance learning, etc.</p>	<p>Face-to-face and /or distance learning (synchronous and asynchronous education)</p>
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<p style="text-align: center;"><b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b></p> <p style="text-align: center;">Use of ICT in Teaching, in Laboratory Training, Communication with students</p>	<p><b>Presentation Software, Search for information on the Internet</b></p> <p><b>Support of the learning process through the electronic platform e-learning and e-class/zoom</b></p>		
<p style="text-align: center;"><b>TEACHING ORGANIZATION</b></p> <p>The following teaching methods are described in detail: Lectures, Seminars, Laboratory Exercise, Field Exercise, Bibliography Study &amp; 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>	<b>Activity</b>	<b>Semester Workload</b>	
	Lectures	30	
	Work	32	
	Independent study	59	
	Tutorial	29	
<p><b>Total Course (25 hours of workload per credit unit)</b></p>	<b>150</b>		
<p style="text-align: center;"><b>STUDENT EVALUATION</b></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"> <li>- Multiple-choice questions</li> <li>- True/False Questions</li> <li>- Comparative evaluation of theory elements</li> </ul> <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>
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### RECOMMENDED-BIBLIOGRAPHY

<ul style="list-style-type: none"> <li>– 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</li> <li>– Rossidis, I.F., Applications of Business Management in Greek Public Administration, Stamoulis Publications, Athens, February 2014.</li> <li>– Kriemadis, T., Christakis, M., Management Principles and Standards for Public Administration and Non-Profit Organizations – International Trends &amp; European Approach, Nomiki Bibliothiki, Athens, 2009.</li> <li>– Rammata, M., Modern Greek Public Administration. Between Bureaucracy and Management, Kritiki Publications, Athens, 2011</li> <li>– P. Karkatsouli, 2004, The State in Transition, Ed. I. Sideris, p. 39-54 &amp; 311-348</li> <li>– Rainey, H.G., 2009. Understanding and managing public organizations. John Wiley &amp; Sons. pp. 24-57</li> <li>– 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].</li> <li>– S. Ktistaki, 2014, Introduction to Public Administration, Ed. Papazisis, p. 41-90</li> <li>– D. Argyriades, G.Timsit, 2013, Moving beyond the Crisis: reclaiming and reaffirming our common administrative space, ed. Bruylant, Bruxelles, pp. 327-374</li> </ul>
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## COURSE OUTLINE:

### 9. LAW AND CORPORATE GOVERNANCE

#### GENERAL

<b>FACULTY</b>	ADMINISTRATION AND ECONOMICS		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	LCG	<b>SEMESTER OF STUDY</b>	<b>B</b>
<b>COURSE TITLE</b>	LAW AND CORPORATE GOVERNANCE		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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	<b>WEEKLY HOURS TEACHING</b>	<b>CREDITS</b>	
	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, General Knowledge Specialization, Development Skill	SPECIALIZATION		
<b>PREREQUISITES COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATION:</b>	GREEK or English if foreign students are studying		
<b>THE COURSE IS OFFERED TO ERASMUS STUDENTS</b>	NO		
<b>WEBSITE COURSE (URL)</b>	<a href="http://83.212.93.152/admoodle/course/view.php?id=10">http://83.212.93.152/admoodle/course/view.php?id=10</a>		

#### 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

<b>TEACHING METHOD</b> Face-to-face, Distance learning, etc.	Face-to-face and /or distance learning (synchronous and asynchronous education)	
<b>USE OF TECHNOLOGIES INFORMATION AND COMMUNICATIONS</b> Use of ICT in Teaching, in the Laboratory Education, in Communication with students	<b>Support of the learning process through electronic platform e-class and e-learning/zoom</b>	
<b>TEACHING ORGANIZATION</b> The following teaching methods are described in detail:	<b>Activity</b>	<b>Workload Semester</b>
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
	<b>Total Course (25 hours of workload per credit unit)</b>	<b>150</b>

<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><b>STUDENT EVALUATION</b></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 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"> <li>- Problem solving with the techniques taught.</li> <li>- Comparative evaluation of theory elements</li> </ul> <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

<b>FACULTY</b>	ECONOMICS AND ADMINISTRATION		
<b>SECTION</b>	ACCOUNTING AND FINANCE		
<b>LEVEL OF STUDY</b>	POSTGRADUATE		
<b>COURSE CODE</b>	DRM	<b>SEMESTER OF STUDY</b>	B
<b>COURSE TITLE</b>	DISPUTE RESOLUTION AND MEDIATION		
<b>INDEPENDENT TEACHING ACTIVITIES</b> 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	<b>WEEKLY HOURS OF INSTRUCTION</b>	<b>CREDITS</b>	
Lectures	3	6	
Add rows if needed. The organization of teaching and the teaching methods that used are described in detail in (d).			
<b>COURSE TYPE</b> general background, special background, specialization, general knowledge, development Skill	SPECIALIZATION		
<b>PREREQUISITES COURSES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMINATION:</b>	GREEK or English if foreigners are studying Students		
<b>THE COURSE IS OFFERED FOR ERASMUS STUDENTS</b>	NO		
<b>COURSE WEBSITE (URL)</b>	<a href="http://83.212.93.152/admoodle/course/view.php?id=11">http://83.212.93.152/admoodle/course/view.php?id=11</a>		

#### 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

<b>TEACHING METHOD</b> Face to face, Ex. distance learning , etc.	Face-to-face and/or remotely Education (synchronous and asynchronous education)	
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</b> Use of ICT in Teaching, in Laboratory Training, Communication with students	Teaching and communication e-class/e-learning/zoom platform	
<b>TEACHING ORGANIZATION</b> 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	<b>Activity</b>	<b>Semester Workload</b>
	Lectures	30
	Exercises	32
	Tutorial	29
	Individual study	59
	<b>Total Course</b>	<b>150</b>

<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><b>STUDENT EVALUATION</b> 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"> <li>- Solving problems with the techniques taught</li> <li>- Comparative evaluation of theory elements</li> </ul> <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](http://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
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- 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.
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- 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].
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- 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
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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,
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- 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.
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- 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.
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## 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

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

#### LEARNING OUTCOMES

Learning Outcomes
<p><b>Knowledge:</b></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

<b>TEACHING METHOD</b>	<ul style="list-style-type: none"><li>▪ Face-to-face communication between the student and the supervising professor</li><li>▪ Face-to-face implementation in research laboratories</li><li>▪ Remote study and implementation</li><li>▪ Remote tele-meetings</li><li>▪ Means of synchronous and asynchronous education</li></ul>																
<b>USE OF INFORMATION TECHNOLOGIES AND COMMUNICATIONS</b>	<ul style="list-style-type: none"><li>▪ Use of specialized software (e.g., statistical processing) according to the needs of the subject</li><li>▪ Use of telemeetings with the supervising teacher</li></ul>																
<b>TEACHING ORGANIZATION</b>	<table><thead><tr><th><b>Activity</b></th><th><b>Semester Workload</b></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>	<b>Activity</b>	<b>Semester Workload</b>	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)
<b>Activity</b>	<b>Semester Workload</b>																
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><b>STUDENT EVALUATION</b></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.  <b>Evaluation method:</b>          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.  <b>Completion deadline:</b>          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 (1<sup>st</sup> 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