Study Guide

SCHOOL OF BUSINESS

DEPARTMENT OF ACCOUNTING AND FINANCE



MSc in

Accounting & Finance

ATHENS UNIVERSITY OF ECONOMICS & BUSINESS

Academic Year 2022-2023

PART I: INFORMATION ABOUT THE INSTITUTION

<u>CONTACT DETAILS (Name & Address)</u> ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS (AUEB) Address:76, Patission Str. GR-10434, Athens Telephone number: +30-210-8203911 Website: <u>https://www.aueb.gr</u> e-mail: <u>webmaster@aueb.gr</u> Facebook: <u>https://www.facebook.com/auebgreece</u> Twitter: <u>https://twitter.com/aueb</u>

ACADEMIC AUTHORITIES

The rectorate authorities consist of the Rector and the Vice Rectors:

Rector:

Professor Dimitris Bourantonis

Vice Rectors:

Vice Rector of Academic Affairs and Personnel Professor Vasilios Vasdekis

Vice Rector of Research and Lifelong Learning Professor Georgios Lekakos

Vice Rector of Financial Planning and Infrastructure Professor Konstantinos Drakos

Vice Rector of International Cooperation and Development Professor Vasilios Papadakis

SCHOOL OF BUSINESS

Dean: Associate Professor Angeliki Poulymenakou

DEPARTMENT OF ACCOUNTING AND FINANCE

Head of the Department: Associate Professor George Chalamandaris

MASTERS PROGRAM IN ACCOUNTING AND FINANCE

Director: Professor Georgia Siougle

CONTACT INFORMATION

Address: AUEB's Centre of Postgraduate Studies and Research, 47A Evelpidon Str. & 33 Lefkados Str., PC 11362 Athens, Greece Secretariat's tel: +30-210-8203 633 /630 Secretariat's email: <u>master.accfin@aueb.gr</u> Website: <u>https://www.dept.aueb.gr/el/master.accfin</u>

Academic Calendar:

- Winter Semester
 - o 1st teaching period: 3/10/2022- 25/11/2022
 - o 1st exams period: 28/11/2022-02/12/2022
 - o 2nd teaching period: 05/12/2022- 10/2/2023
 - o 2nd exams period: 13/2/2023- 17/2/2023
- Christmas Break: 26/12/2022-6/1/2023
- Spring Semester
 - o 3rd teaching period: 20/2/2023- 21/4/2023
 - 3rd exams period: 24/4/2023-28/4/2023
 - o 4th teaching period: 2/5/2023-23/6/2023
 - o 4th exams period: 26/6/2023-30/6/2023
- Easter Break : 13/4/2023-19/4/2023

Official Holidays:

- October 28 Holiday The Anniversary of the "No", 28/10/2022
- The Anniversary of Polytechneio, 17/11/2022
- Epiphany 6/1/2023
- The Three Patron Saints of Education Day 30/1/2023
- Clean Monday 27/2/2023
- Greek Independence Day 25/3/2023
- Labor Day 1/5/2023
- Pentecost Monday 5/6/2023

AUEB'S OPERATIONAL STRUCTURE

The structure and operation of the Institution is defined by current legislation as in force. The Athens University of Economics and Business is under the supervision of the Ministry of Education, Research and Religious Affairs. Its governing bodies include:

The Governing Council The Senate The Rector The Vice-Rectors The Executive Director

Until the Governing Council assumes its duties, administration is exercised by the University's Rector's Council

AUEB'S ACADEMIC STRUCTURE

The Athens University of Economics and Business is structured by academic units of two (2) levels: a) the Schools, and b) the Departments

Each School is structured by at least two (2) Departments, covers a domain of related scientific areas, and ensures the interdisciplinary approach to teaching and research between its departments. The School is responsible for supervising and coordinating the operation of the Departments and the educational and research work produced, in accordance with the Internal Operating Regulations.

The bodies of the School, according to Law 4957/2022 (A 141) as applicable are: a) the Dean and b) the Dean's Council

The Department is the University's fundamental academic unit and aims to advance a specific field of science, technology, letters and arts through education and research. The Department consists of all the members of the Teaching & Research Staff (DEP), the members of the Special Education Staff (EEP), the members of the Laboratory Teaching Staff (EDIP) and the members of the Special Technical Laboratory Staff (ETEP).

Bodies of the Department according to Law 4957/2022 (A 141) as applicable are: a) the Assembly, b) the Board of Directors, c) the Head/Chair and d) the Deputy Head/Chair.

The Athens University of Economics and Business consists of three Schools & eight Departments:

1. SCHOOL OF ECONOMIC SCIENCES

Department of International and European Economic Studies

Department of Economics.

2. SCHOOL OF BUSINESS

Department of Management Science and Technology

Department of Business Administration

Department of Accounting and Finance

Department of Marketing and Communication.

3. SCHOOL OF INFORMATION SCIENCE AND TECHNOLOGY

Department of Informatics Department of Statistics

ADMINISTRATIVE BODIES OF POSTGRADUATE STUDY PROGRAMS

Competent bodies for the organization and operation of the Postgraduate Study Programs are:

a) the Senate,

b) the Assembly of the Department,

c) the Coordinating Committee (CC), and

d) the Director of the Postgraduate Program.

Especially for inter-departmental, inter-institutional and joint programs, the responsibilities of the Department's Assembly are exercised by the Curriculum Committee

UNIVERSITY STAFF

The University staff consists of the following categories:

- TEACHING STAFF:

- Teaching & Research Staff (DEP)
- Emeritus Professors
- Visiting Professors
- Special Education Staff (E.E.P.)
- Laboratory Teaching Staff (E.DI.P.)
- Special Technical Laboratory Staff (E.T.E.P.)
- Auxiliary Teaching Staff
- Teaching Fellows
- Scientific Faculty Members
- Adjunct Instructors
- Secondet Teachers

- ADMINISTRATIVE STAFF

SERVICES

The Athens University of Economics and Business provides both administrative and other services (meals, housing, library, sport facilities etc.) aiming at serving both its students and staff. More information on the organization and operation of the University's services can be found on the University's website (<u>http://www.aueb.gr/en</u>).

GENERAL DESCRIPTION OF THE UNIVERSITY

The Athens University of Economics and Business (AUEB), as a Higher Educational Institution, is a legal entity governed by public law and supervised by the Ministry of Education, Research and Religious Affairs.

AUEB is, in order of seniority, the third Higher Education Institution of the country and the first in the fields of Economics and Business Administration. Later, the scientific fields of Informatics and Statistics were added. Since its founding, in 1920, AUEB has a rich and noteworthy tradition of significant academic achievements that define the present and create excellent prospects for the future.

The University as a center of excellence, in academic research and teaching, is rated as one of the leading universities in its subject areas in Greece and one of the best internationally. The high level of its staff, the quality in teaching and research, the modern curriculum/courses, but also the high demand of its graduates significantly enhance the University's brand name and reputation, in Greece and abroad.

List of Degree programs

Athens University of Economics and Business offers the following Degrees and streams:

A/A	DEPARTMENTS	MAJORS/SPECIALIZATIONS	
1.	International	1. International Economics and Finance	
	and European	2. International and European Political Economy	
	Economic		
	Studies		
2.	Economics	1. Economic Theory and Policy	
		2. Business Economics and Finance	
		3. International and European Economics	
3.	Management Science and	1. Operations Research and Business Analytics	
	Technology	2. Operations and Supply Chain Management	

		3. Software and Data Analysis Technologies
		4. Information Systems and Electronic Business
		5. Strategy, Entrepreneurship and Human Resources
4.	Business Administration	1. Business Administration
		2. Information Systems Management
		3. Accounting and Financial Management
		4. Marketing
5.	Accounting and Finance	1. Accounting
		2. Finance
6.	Marketing and Communication	1. International Management, Innovation and
		Entrepreneurship
		2. Human Resources Management
		3. Business Analytics
		4. Digital Marketing
7.	Informatics	1. Theoretical Computer Science
		2. Computer Systems and Networks
		3. Information Systems and Information Security
		4. Databases and Knowledge Management
		5. Operational Research and Economics of Information
		Technology
		6. Computational Mathematics and Scientific
		Calculations
8.	Statistics	No specializations are offered

Detailed information about programs and curriculum is provided in each department's study guide and website.

Chief Regulations of the University (including academic recognition procedures)

The regulations include, for example:

- The University's Internal Operating Regulations
- The Organization of Administrative Services
- The Regulations for the Operation of Postgraduate and Doctoral Study Programs
- The Internal Regulation for conducting postdoctoral research

AUEB'S ECTS COORDINATOR

The University's ECTS Coordinator is the Quality Assurance Chairperson, who ensures the University's compliance with the principles and rules of the European credit accumulation and transfer systems, supervises compliance and implementation and is responsible for the full recognition and transfer of credit units.

PART II: INFORMATION ABOUT THE MASTERS (M.Sc.) PROGRAM IN ACCOUNTING AND FINANCE

General description

The Master's program in Accounting and Finance has been operating successfully since the academic year 2004-2005 and was reformed in 2018-2019 (M.D. 5051/ Governmental Gazette 3071/issue B'/27-7-2018 as modified and currently in force). The program's main pillars are excellence, meritocracy and extroversion, and its main aim is to foster graduates that will become highly sought-after business executives, successful entrepreneurs, or academic staff, in Greece or abroad. The reformed program's curriculum offers three (3) distinct specializations, primarily aiming to better qualify its graduates and boost even more their job placement prospects.

Degree Awarded

The Postgraduate program in Accounting and Finance leads to the award of **Master of Science (MSc) in Accounting and Finance** with the following specializations:

- Accounting and Auditing
- > Finance, Investments, and Risk Management
- Accounting and Finance

The graduates' specialization is indicated on the transcript of grades and on the diploma supplement and not on the Masters' degree awarded.

Admission Criteria

The program accepts university graduates, from Greek or non-Greek higher education institutions that have been recognized from the Hellenic NARIC organization (DOATAP), according to the law 4957/2022 (article 304). Foreign students must have proficient knowledge of the Greek language.

The program accepts up to sixty (60) students to the full time group and sixty (60) to the part time group per year.

In the framework of AUEB's cooperation with major foreign higher education institutions (HEIs), the MSc in Accounting and Finance may accept visiting students on top of the above mentioned 120 students that regularly get accepted. All incoming visiting students must meet the program's academic acceptance criteria and are registered by the registrar upon arrival at AUEB for a predesignated time period, while retaining their student status at their home institution. All incoming visiting students are expected to achieve a passing grade (at least 5/10) in the examinations of the courses selected to attend in order to be awarded the corresponding ECTS credits. Upon successful completion of the selected courses, they will receive a transcript of records (ToR). Incoming visiting students may be requested to pay portion of the program's tuition fees, in accordance to the decisions of the Assembly of the Department of Accounting and Finance and the Memorandum of Understanding signed between AUEB and the cooperating foreign HEI.

Applicants' selection is made according to the provisions of the Law No. 4957/2022 and the program's Academic Regulations as published in the Governmental Gazette No. 3551/issue B/8-7-2022.

The Following documents must be submitted with the application, as indicated in the official call for applications:

- 1. Online application form http://e-graduate.applications.aueb.gr
- 2. Curriculum Vitae
- 3. Copies of all University Degrees / Diplomas and Official Transcripts of marks received. Applicants that have not yet graduated from their universities' must submit a solemn statement of Law No. 1599/86 that if selected for the MSc program, they will have completed their undergraduate studies until the forthcoming September.
- 4. Certified copy of the English language certification verifying very good command of the language (at least level C1, as determined by a TOEIC, IELTS, TOEFL score) or Advanced (CAE) or Proficiency
- 5. Two confidential recommendation letters (for FT applicants only academic references are accepted, while for PT applicants employer's references are also accepted)
- 6. Proof of employment record (for part time applicants)
- 7. Applicants holding a non-Greek university degree must meet the requirements set by law 4957/2022 (art. 304) regarding their degree's recognition by the Hellenic National Academic Recognition Information Centre (DOATAP).

The applicant's evaluation process has as follows:

The Admissions Committee

- a) Compiles a table of all applicants
- b) Rejects all applicants that do not meet the minimum prerequisites that have been set by the Departmental Assembly.
- c) Calls all eligible applicants for a personal interview with at least two members of the Admissions Committee (if needed).
- d) Ranks all applicants according to the above mentioned quantitative and qualitative criteria and selects the ones that will be accepted. The final list of accepted applicants is validated by the Departmental Assembly.

In addition, all accepted applicants are required to attend and get examined in three (3) preparatory courses prior to their final registration to the Program, unless exempted by the Departmental Assembly. The preparatory courses are offered in September. Accepted applicants must achieve passing grades to all preparatory courses in order to make their final registration to the program, otherwise they receive a refund of tuition fees already paid, if any.

Learning Outcomes of the Program

Upon successful completion of his/her studies, the program's graduate is expected to have developed comprehensive and specialized knowledge on the core concepts and the most recent trends in Accounting and Finance. He/she is expected to demonstrate an understanding of and to be able to analyze the fundamental rules and processes of financial reporting, the functioning of financial institutions and money and capital markets, as well as the organizational form and functioning of audit firms. The graduate is also expected to be able to apply, analyze and synthesize financial information and accounting rules, in order to

evaluate managerial performance and the financial position, credit capacity, and short and long-term survival and growth prospects of firms. Furthermore, the program's graduate will have strong analytical and critical skills, and will be able to use information technology, statistical, accounting and financial analysis tools, in order to competently follow the rapidly changing academic and empirical developments in the fields of Accounting and Finance, at national and international levels. In the context of financial markets having currently reached a very high degree of complexity, the MSc graduates will be in position to constructively implement sophisticated and academically rigorous concepts, in order to adapt to the constantly changing needs of a successful career in Accounting and Finance.

Access to further studies

The MSc program's graduates have access to doctoral studies (3rd cycle).

Program Structure Chart with Academic Credits (ECTS)

The Program Offers:

- > A full time course of 12-month duration
- A part time course of 24-month duration

Students in both courses can specialize in:

- Accounting and Auditing
- Accounting and Finance
- Finance, Investments and Risk Management

The Master's Program in Accounting and Finance is equal to seventy five (75) ECTS credits (European Credit Transfer and Accumulation System), and includes twelve (12) courses units, worth five (5) ECTS credits each, as well as the MSc Dissertation, worth fifteen (15) ECTS credits. For part-time students, eight (8) courses units are offered in the first year of studies and four (4) in the second year, while classes are held during evening hours. Lectures are conducted in Greek, while the literature is primarily in English. Furthermore, the program includes three (3) preparatory courses, that take place in September each year. Exemptions from the preparatory courses may be allowed at the discretion of the Departmental Assembly. A student who fails any of the preparatory courses is not admitted to the Program.

	PREPARATORY COURSES		
Accounting and Auditing Specialization	Accounting and Finance Specialization	Finance, Investments and Risk Management Specialization	
Quantitative Methods	Quantitative Methods	Quantitative Methods	
Introduction to Accounting	Introduction to Accounting	Introduction to Accounting	
Introduction to Finance	Introduction to Finance	Introduction to Finance	
	FULL TIME		
Accounting and Auditing Specialization	Accounting and Finance Specialization	Finance, Investments and Risk Management Specialization	
	1 st SEMESTER		
1 ST TEACHING PERIOD	1 ST TEACHING PERIOD	1 ST TEACHING PERIOD	
Corporate Finance (5 ECTS)	Corporate Finance (5 ECTS)	Corporate Finance (5 ECTS)	
Quantitative Methods (5 ECTS)	Quantitative Methods (5 ECTS)	Quantitative Methods (5 ECTS)	
Financial Accounting I (5 ECTS)	Financial Accounting I (5 ECTS)	Financial Accounting (5 ECTS)	
2 nd TEACHING PERIOD	2nd TEACHING PERIOD	2nd TEACHING PERIOD	
Cost Accounting (5 ECTS)	Cost Accounting (5 ECTS)	Financial Econometrics (5 ECTS)	
Financial Accounting II (5 ECTS)	Financial Accounting II (5 ECTS)	Banking (5 ECTS)	
Direct Taxation and Tax Planning (5 ECTS)	Money and Capital Markets (5 ECTS)	Money and Capital Markets (5 ECTS)	
	2 nd SEMESTER		
3 RD TEACHING PERIOD	3 RD TEACHING PERIOD	3 RD TEACHING PERIOD	
Consolidated Financial Statements (5 ECTS)	Portfolio Analysis and Management (5 ECTS)	Portfolio Analysis and Management (5 ECTS)	
Management Accounting (5 ECTS)	Management Accounting (5 ECTS)	Financial Derivatives (5 ECTS)	
5 ECTS out of:	5 ECTS out of:	5 ECTS out of:	
Corporate Governance (5 ECTS)	Financial Derivatives (5 ECTS)	Computational Finance (5 ECTS)	
Modern Types of Financing (5 ECTS)	Principles of Corporate Governance (5 ECTS)	Modern Types of Financing (5 ECTS)	
Accounting Information Systems and Internal Control (5 ECTS)	Modern Types of Financing (5 ECTS)	Valuation Theory (5-ECTS)	
Accounting of Financial Institutions (5 ECTS)			
Capital Taxation (5 ECTS)			
4 th TEACHING PERIOD	4 th TEACHING PERIOD	4 th TEACHING PERIOD	

Business Analysis and Valuation (5 ECTS)	Business Analysis and Valuation (5 ECTS)		Risk Management (5 ECTS)			
Auditing (5 ECTS)	10 ECTS out of:		10 ECTS out of:			
5 ECTS out of:	Behavioral Finance (5 ECTS)		Business Analysis and Valuation (5 ECTS)			
Fraud Examination (5 ECTS)	Fraud Examination (5 ECTS)		Credit Derivatives and Credit Risk (5 ECTS)			
Public Sector Accounting (5 ECTS)	Financial Instruments: analysis and valuation	(5 ECTS)	Behavioral Finance (5 ECTS)			
Financial Instruments: analysis and valuation (5 ECTS)	Shipping Finance (5 ECTS)		Shipping Finance (5 ECTS)			
Indirect Taxation (5 ECTS)	Bank's Institutional Operating Framework (5	5 ECTS)	Market Microstructure and Dealing Room Simulations (5 ECTS)			
Operational and Financial Risk Management (5 ECTS)	International Finance (5 ECTS)		Macro-finance(5 ECTS)			
			Bank's Institutional Operating Framework (5 ECTS)			
	July- September					
	Masters Dissertation (15 ECTS)					
	PART TIME					
Accounting and Auditing Specialization	Accounting and Finance Specialization	Finance, Investments and Risk Management Specialization				
	1 st SEMESTER					
1 ST TEACHING PERIOD	1 ST TEACHING PERIOD		1 st TEACHING PERIOD			
Quantitative Methods (5 ECTS)	Quantitative Methods (5 ECTS)		Corporate Finance (5 ECTS)			
Financial Accounting I (5 ECTS)	Financial Accounting I (5 ECTS)		Quantitative Methods (5 ECTS)			
2 nd TEACHING PERIOD	2 nd TEACHING PERIOD		2 nd TEACHING PERIOD			
Cost Accounting (5 ECTS)	Cost Accounting (5 ECTS)	Money and Capital Markets (5 ECTS)				
Financial Accounting II (5 ECTS)	Financial Accounting II (5 ECTS)		woney and capital warkets (5 EC15)			
2 nd SEMESTER						
			Financial Accounting (5 ECTS)			
3 RD TEACHING PERIOD						
3RD TEACHING PERIOD Consolidated Financial Statements (5 ECTS)	2 nd SEMESTER	Port	Financial Accounting (5 ECTS)			
	2 nd SEMESTER 3 RD TEACHING PERIOD	Port	Financial Accounting (5 ECTS) 3 RD TEACHING PERIOD			
Consolidated Financial Statements (5 ECTS)	2 nd SEMESTER 3 RD TEACHING PERIOD Portfolio Analysis and Management (5 ECTS)	Port	Financial Accounting (5 ECTS) 3RD TEACHING PERIOD folio Analysis and Management (5 ECTS)			
Consolidated Financial Statements (5 ECTS) Management Accounting (5 ECTS)	2 nd SEMESTER 3 RD TEACHING PERIOD Portfolio Analysis and Management (5 ECTS) Management Accounting (5 ECTS)	Port	Financial Accounting (5 ECTS) 3RD TEACHING PERIOD folio Analysis and Management (5 ECTS) Financial Derivatives (5 ECTS)			

	Fraud Examination (5 ECTS)	Business Analysis and Valuation (5 ECTS)
	Financial Instruments: analysis and valuation (5 ECTS)	Credit Derivatives and Credit Risk (5 ECTS)
	Bank's Institutional Operating Framework (5 ECTS)	Market Microstructure and Dealing Room Simulations (5 ECTS)
		Bank's Institutional Operating Framework (5 ECTS)
	3 rd SEMESTER	
5 th TEACHING PERIOD	5 th TEACHING PERIOD	5 th TEACHING PERIOD
Business Analysis and Valuation (5 ECTS)	Business Analysis and Valuation (5 ECTS)	Financial Econometrics (5 ECTS)
6 TH TEACHING PERIOD	6 TH TEACHING PERIOD	6 TH TEACHING PERIOD
Direct Taxation and Tax Planning (5 ECTS)	Money and Capital Markets (5 ECTS)	Banking (5 ECTS)
	4 [™] SEMESTER	
7 TH TEACHING PERIOD	7 TH TEACHING PERIOD	7 [™] TEACHING PERIOD
5 ECTS out of:	5 ECTS out of:	5 ECTS out of:
Corporate Governance (5 ECTS)	Financial Derivatives (5 ECTS)	Computational Finance (5 ECTS)
Modern Types of Financing (5 ECTS)	Corporate Governance (5 ECTS)	Modern Types of Financing (5 ECTS)
Accounting Information Systems and Internal Control (5 ECTS)	Modern Types of Financing (5 ECTS)	Valuation Theory (5 ECTS)
Accounting of Financial Institutions (5 ECTS)		
Capital Taxation (5 ECTS)		
8 TH TEACHING PERIOD	8 TH TEACHING PERIOD	8 TH TEACHING PERIOD
5 ECTS out of:	5 ECTS out of:	5 ECTS out of:
Fraud Examination (5 ECTS)	Behavioral Finance (5 ECTS)	Macro-finance(5 ECTS)
Public Sector Accounting (5 ECTS)	Shipping Finance (5 ECTS)	Behavioral Finance (5 ECTS)
Financial Instruments: analysis and valuation (5 ECTS)	International Finance (5 ECTS)	Shipping Finance (5 ECTS)
Indirect Taxation (5 ECTS)		
Operational and Financial Risk Management (5 ECTS)		
	October- July	
	Masters Dissertation (15 ECTS)	

Final Assessment

The final assessment of each course is normally based either on written or oral examinations or assignments. The final grade for each course is determined by the instructor and may include individual and/or team project assignments in addition to the final exam. Participation in the designated (according to the official timetable) date of examinations is mandatory.

Exam Regulations and Grading Scale

The examinations grading scale is set from zero (0) to ten (10), half grades are also awarded. The passing grade is five (5) or higher.

Unexcused absence from a final examination is equivalent to failure in the course.

A student who fails a course is re-examined in the following examinations' period, in which case his or her final grade in the course is subject to a penalty, in accordance to the following formula: final grade = (exam grade - 5)*0.5 + 5. In case a student fails a course twice, that is both in the initial examination as well as the re-examination, his failure is then considered final. In such case the student is obliged to a temporary pause of studies for the current academic year, and he/she is re-enrolled in the Master's program during the next academic year, starting with the attendance of the course he/she had failed twice. During the temporary pause of studies, student status is suspended. The pause of studies periods are counted towards the maximum time allowed to complete the studies according to the program's Academic Regulations.

Students are not allowed to fail more than two courses per semester of studies (failures due to unexcused absence in the final exams also count).

In order to be awarded the Master's degree, students must achieve passing grades in all courses as well as the Master's dissertation in the designated time period. If not, then students are dropped from the program, and are only entitled to a certificate for courses successfully attended.

Upon the Administrative Committee's proposition, the Departmental Assembly may decide to drop a student who:

a) fails three (3) or more courses per semester of studies (this stands for final failure as defined above).

b) fails to complete his/her studies in the maximum time allowed to complete the studies according to the program's Academic Regulations.

c) fails to meet his/her financial obligations to the program.

d) falls into plagiarism, inappropriate behavior or cheating of any kind.

In case of a student's drop, tuition fees already paid are not refunded unless otherwise decided by the Departmental Assembly.

Research Laboratories of the Department

The Laboratories' mission is to:

- cover the teaching and research needs of the Department, at both undergraduate and graduate level, as well as to serve the teaching and research needs of other departments of AUEB
- urge cooperation with other research centers and academic institutions in Greece and abroad, promoting this way teamwork and reciprocity

 organize scientific lectures, seminars, symposia, conferences and other events, publish scientific papers, and invite Greek and foreign renowned scientists and other acclaimed individuals.

Laboratory of Accounting Applications (AISLab)

Chairman: Professor D. Hevas

Scientific Subject: The laboratory relies on Information Technology systems to cover teaching and research needs in the following fields: a) analysis of accounting information systems b) simulation of the operation of the accounting cycle of commercial, industrial, and services sector companies c) information management in decision making processes (both in terms of the internal as well as the external business environment) and d) simulation of the impact of decisions taken.

Location: A 33, 3rd Floor, Antoniadou Wing, Main Building, 76 Patission Str.

Laboratory of Applied Finance (FinLab)

Chairman: Professor K. Drakos

Scientific Subject: The laboratory covers teaching and research needs in the fields of: a) analysis and operation of money and capital markets, b) analysis of accounting and financial information for investment decisions, c) simulation of the investment behavior of the agents operating within the framework a stock market and d) simulation of the optimization decisions for a portfolio of primary securities or their derivatives.

Location: 108, 1st Floor, Building of 47A Evelpidon Str. & Lefkados

Business Analysis and Valuation Laboratory

Chairman: Professor A. Ballas

Scientific Subject: The laboratory serves teaching and research needs in the fields of: "Financial Analysis and Business Evaluation", "Fraud Examination", "Auditing" and "Tax Accounting".

Location: 206, 2nd Floor, Building of Troias Street

Behavioral_Finance_Laboratory (BeFin)

Chairman: Professor S. Spyrou

Scientific Subject: The laboratory serves research and teaching needs in the field of "Capital Markets, Money Markets and Investment Behavior" and in particular, on topics related to behavioral finance. Specifically, the scientific subjects of the laboratory include: Prospect Theory & Rationality, Investor Psychology & Heuristics, Predictions & Framing Effects, Herd Behavior, Investor Sentiment, Closed End Fund Puzzle and Dividend Puzzle, Investor Overreaction & Underreaction, the Limits of Arbitrage, Asset Pricing Models and Behavioral Variables, Monetary Policy and Effect on Expectations.

Location: 207, 2nd Floor, Building of Troias Street

International Shipping, Finance and Management Laboratory (interdepartmental)

Participating Departments:

Department of Accounting and Finance (**Presiding**—School of Business) Department of Management Science and Technology (School of Business) Department of International and European Economic Studies (School of Economics) **Chairman**: Professor M. Kavussanos

Scientific Subject: The laboratory serves research and teaching needs in the scientific areas of Shipping markets (freight, newbuilding, sale and purchase, demolition, bunker, energy and other markets); Maritime and Port Economics; Shipping Freight Derivatives and Risk Management; Investments and Financial Management; Alternative Sources of Ship Financing; Shipbuilding Finance; Debt Financing; Public and Private Equity markets; Structured Finance;

Maritime investment appraisal and budgeting; Financial analysis and modelling of Shipping Investments; Corporate Governance and other topics related to Finance and Management in Shipping and other sectors of the economy. **Location**: 207, 2nd Floor, Building of Troias Street

Personnel of the MSc in Accounting and Finance

The faculty of the MSc in Accounting and Finance consists of Professors, Associate Professors, and Assistant Professors with a rich scientific work, significant number of publications in reputable scientific journals, and working experience in foreign and Greek institutions. The program also employs members of administrative staff.

Director: Professor Georgia Siougle

Members of the Coordinating Committee: Professor Apostolos Ballas, Associate Professors Georgios Leledakis and Georgios Chalamandaris, Assistant Professor Leonidas Rompolis

Professors

Georgoutsos Dimitrios, Ph.D. University of Essex Drakos Konstantinos, Ph.D. University of Essex Kavussanos Emmanouil, Ph.D. City University Ballas Apostolos, Ph.D. University of London Papadaki Afroditi, Ph.D. Athens University of Economics and Business Spyrou Spyridon, Ph.D. Brunel University Siougle Georgia, Ph.D. Athens University of Economics and Business Hevas Dimosthenis, Ph.D. University of Wales

Associate Professors

Doukakis Leonidas, Ph.D. Athens University of Economics and Business Episcopos Athanasios, Ph.D. State University of New York Leledakis Georgios, Ph.D. University of Warwick Staikouras Christos, Ph.D. City University (in suspension of duties) Tsekrekos Andrianos, Ph.D. Lancaster University Tsouknidis Dimitrios, Ph.D. Athens University of Economics and Business Chalamandaris Georgios, Ph.D. Imperial College London

Assistant Professors

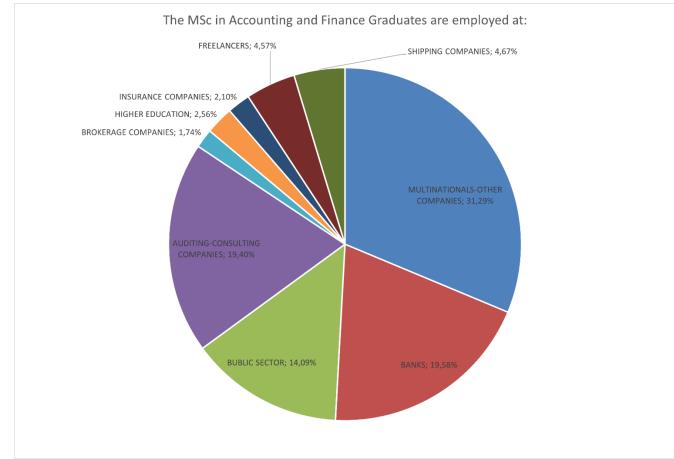
Sakkas Athanasios, Ph.D. Athens University of Economics and Business Vlismas Orestis, Ph.D. Athens University of Economics and Business Demirakos Efthimios, Ph.D. Manchester Business School Karampinis Nikolaos, Ph.D. Athens University of Economics and Business Karatzimas Sotirios, Ph.D. Athens University of Economics and Business Bekiros Stelios, Ph.D. Athens University of Economics and Business Rompolis Leonidas, Ph.D. Athens University of Economics and Business Tzovas Christos, Ph.D. Dundee University Chalevas Konstantinos, Ph.D. Athens University of Economics and Business

Administrative staff of the Department's Postgraduate Programs

Alexandri Chara, MSc Choli Kassiani, MSc Theologou Maria, MSc

Job placement

The program's graduates are highly employable and follow distinguished careers in the private and public sector, in Greece and abroad. It is worth mentioning that a significant proportion of the program's full-time graduates, are being hired well prior to the completion of their studies. The program's graduates are mainly employed as described below:



Tuition fees

The program's tuition fees come up to 6.400€ for the full time group of studies and 7.200€ for the part time group of studies. The tuition fees are paid in several installments. Students may be exempt from tuition fees according to the provisions of the Law No. 4957/2022, article 86.

International Accreditations of the Program

Graduates of the Masters program are exempt from several units of the professional qualification of the **Association of Chartered Certified Accountants (ACCA).** More specifically, all MSc graduates are entitled to exemptions to the modules "Accountant in Business" (AB), "Management Accounting" (MA), "Financial Accounting" (FA), "Corporate and Business Law" (CL), while some may also be entitled to further exemptions to the modules "Audit and Assurance" (AA), "Financial Management" (FM), "Financial Reporting" (FR), "Performance Management" (PM) and "Taxation" (TX), depending on the program's courses attended.

The MSc was also assessed by the **ICAEW - Institute of Chartered Accountants in England & Wales** and was granted the following exemptions of the ACA qualification (upon passing grades in certain courses): Accounting, Assurance, Business and Finance, Financial Management and Management Information. More specifically graduates may be entitled to the following exemptions:

_ ·	
ACA Module	Exemption Criteria
Accounting	Grade greater or equal to 6.0 at the following courses
	Financial Accounting I
	or
	Introduction to accounting + Financial Accounting
Assurance	Grade greater or equal to 6.0 at the following courses
	Auditing +
	Accounting Information Systems and Internal Control
Business and Finance	Total GPA greater or equal to 6.0
Financial Management	Grade greater or equal to 6.0 at the following courses
	Corporate Finance +
	Financial Derivatives: Accounting and Valuation
	or
	Corporate Finance +
	Financial Derivatives
Management	Grade greater or equal to 6.0 at the following courses
Information	Cost Accounting
	Management Accounting

Moreover, the program has been accepted in the **CFA's University Affiliation Program** and is officially listed among top business schools and educational institutions that enjoy the support of CFA (Chartered Financial Analysts). This recognition entitles the program to award up to five (5) CFA Program Awareness Scholarships to students each year.

The MSc also participates in the ACFE (Association of Certified Fraud Examiners) Anti-Fraud Education Partnership Program. The Anti-Fraud Education Partnership Program makes it easy for participating universities to offer expert anti-fraud training to their students and provides universities with high quality educational material, such as workbooks, case studies, videos, and additional resources to further assist instructors with their "Fraud Examination" course.

Last but not least, the Master's program has been recognized by the **Institute of Internal Auditors (The IIA)** as one of the IIA Internal Audit Awareness Program Schools, thus recognizing its commitment and effort to provide its students with the information and skill sets necessary to choose an internal auditing career path.

Course descriptions

Full time program

COURSE OUTLINE

	COURSE	OUTLINE		
1. GENERAL				
SCHOOL	School of Business			
ACADEMIC UNIT	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71136f		SEMESTER	1 st
COURSE TITLE	Corporate Fina	ance		
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS	CREDITS
		Lectures	4	5
Add rows if necessary. The organisation o	f teaching and t	he teaching	4	5
methods used are described in detail at (c				
COURSE TYPE	Scientific field			
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR235/			
2. LEARNING OUTCOMES	•			
Learning outcomes				
The course learning outcomes, specific kn	owledge, skills a	ind competences	of an appropriate	e level, which the
students will acquire with the successful c	completion of the	e course are descr	ribed.	
Consult Appendix A				
Description of the level of learning out	itcomes for each	qualifications cy	cle, according to	the Qualifications
Framework of the European Higher E				
Descriptors for Levels 6, 7 & 8 of the I	European Qualifi	ications Framewo	rk for Lifelong Le	arning and Appendix
В				

• Guidelines for writing Learning Outcomes

After attending the course, the student should be able to calculate the value of investments and securities in an environment of uncertainty. The student will know the basic techniques of investment valuation, bond and stock valuation, the theories of company financing, and their practical application. The student will be able to understand the importance of dividend policy and stock repurchases. Finally, the student will be able to know the main financial models of managing working capital.

General Competences

Taking into consideration the general competences th	nat the degree-holder must acquire (as these appear in the
Diploma Supplement and appear below), at which of	the following does the course aim?
Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary	Respect for difference and multiculturalism
technology	Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	

Search for, analysis and synthesis of data and information, with the use of the necessary technology Decision-making Working independently Working in an international environment Project planning and management

Production of free, creative and inductive thinking

3. SYLLABUS

The course is about the decisions of firms regarding their investments and their financing. Specifically, it focuses on the main techniques of managing long-term investments and covers topics such as project valuation, cost of capital, the relationship between risk and return, market efficiency, dividend policy and stock repurchases, capital structure of companies and working capital.

4. TEACHING and LEARNING METHODS - EVALUATION

Face-to-face			
Use of ICT in teaching			
Use of ICT in communication with students			
	Semester workload		
Lectures	50		
	25		
G 10 1	50		
Self-study	50		
Course total	125		
eouise total			
Written examination at the end	of the course, mainly with		
	problem-solving and theoretical questions.		
Greek.			
	unced to students during the first		
detailed information about the	material they will be examined on.		
Einance: Theony and Practice" AUE	B Publications		
 Copeland, T., J.F. Weston, K. Shastri (2005) Financial Theory and Corporate Policy, Pearson, Addison Wesley. 			
	McGraw- Hill		
06) Principles of Corporate Finance 1002) Corporate Finance, McGraw-			
	Use of ICT in teaching Use of ICT in communication with Activity Lectures study and analysis of bibliography Self-study Course total Course total Written examination at the end problem-solving and theoretical Greek. The evaluation criteria are anno meeting, and are written on the detailed information about the section of the section o		

- Related academic journals:

- 1. Anderson, R. and D. Reeb (2003) "Founding Family Ownership and Firm Performance" Journal of Finance 58(3): 1301-1328.
- 2. La Porta, R., F. Lopez-de-Silanes, A. Shleifer, and R. Vishny (1998) "Law and Finance" Journal of Political Economy 106: 1113-1155.
- 3. Jensen, M. and W. Meckling (1976) "Theory of the firm, managerial behavior, agency costs and

COURSE OUTLINE

1. GENERAL				
SCHOOL	School of Business			
ACADEMIC UNIT	Department of Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71132f	SEMESTER 1st		
COURSE TITLE	Financial Accounting			
INDEPENDENT TEACHIN	IG ACTIVITIES			
if credits are awarded for separate cor	mponents of the course, e.g.	WEEKLY	CREDITC	
lectures, laboratory exercises, etc. If the	e credits are awarded for the	TEACHING HOURS	CREDITS	
whole of the course, give the weekly teac	hing hours and the total credits	HOOKS		
		4	5	
Add rows if necessary. The organisation o				
methods used are described in detail at (a				
COURSE TYPE	General Background			
general background, special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	NO			
LANGUAGE OF INSTRUCTION and	English			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	NO			
STUDENTS				
COURSE WEBSITE (URL)				
2. LEARNING OUTCOMES				
Learning outcomes				
The course learning outcomes, specific kn			el, which the	
students will acquire with the successful c	ompletion of the course are desci	ribed.		
Consult Appendix A			o 1:6: .:	
Description of the level of learning ou		cie, according to the	Qualifications	
 Framework of the European Higher Ed Descriptors for Levels 6, 7 & 8 of the E 		rk for Lifelong Logrni	ng and Annondiv	
B	uropean quanneations Framewo	irk jor Lijelong Leurni	ng unu Appenuix	
 Guidelines for writing Learning Outcomes 				
The aim of the course is to guide students in the area of Financial Reporting.				
General Competences	· · · · · · · · · · · · · · · · · · ·	-		
Taking into consideration the general com	petences that the degree-holder	must acquire (as the	se appear in the	
Diploma Supplement and appear below),	at which of the following does the	e course aim?		
Search for, analysis and synthesis of data		-		
information, with the use of the necessary		Respect for difference and multiculturalism		
technology	· · ·	Respect for the natural environment		
Adapting to new situations		Showing social, professional and ethical responsibility and		
Decision-making Working independently		sensitivity to gender issues Criticism and self-criticism		
Team work	-	riticism and self-criticism roduction of free, creative and inductive thinking		
Working in an international environment				
Working in an interdisciplinary environment Others				
Production of new research ideas				
	Search for, analysis and synthesis of data and information, with the use of the necessary technology			
Adapting to new situations				
Decision-making				
Working independently or Team work (via the course assignment)				
Working in an interdisciplinary environment				
	Production of new research ideas			
Respect for difference and multiculturalism				

Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism

Production of free, creative and inductive thinking

3. SYLLABUS

Key components of financial reporting are discussed:

- Financial Reporting and Accounting Standards
- Conceptual Framework for Financial Reporting
- Statement of Financial Position and Statement of Cash Flows
- Cash and Receivables
- Valuation of Inventories
- Depreciation, Impairment and Depletion
- Intangible Assets
- Investments-Financial Instruments- IFRS 9
- Revenue Recognition
- Accounting for Leases
- Case Studies

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	Eclass	
COMMUNICATIONS TECHNOLOGY	MsTeams Platform	
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	75
described in detail.	Self Reading	50
Lectures, seminars, laboratory practice,	Course total	125
fieldwork, study and analysis of		
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		
Description of the evaluation procedure	Written Exams:100%	
I manual of an interview mothering of		
Language of evaluation, methods of		
evaluation, summative or conclusive,		
multiple choice questionnaires, short-		
answer questions, open-ended questions, problem solvina. written work.		
essay/report, oral examination, public presentation, laboratory work, clinical	The evaluation criteria are at the	course's aclass page and in the
examination of patient, art interpretation,	course outline.	course's eclass page and in the
other	course outline.	
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY	1	

Intermediate Accounting : IFRS Edition (3rd edition) Kieso, Weygandt, Warfield Students are also provided with lecture slides, case studies, research articles. All this material is available on the eclass platform

COURSE OUTLINE

	COURSE OUTLINE			
1. GENERAL	School of Ducinoss			
SCHOOL ACADEMIC UNIT	School of Business			
LEVEL OF STUDIES	Department of Accounting and Finance Postgraduate			
COURSE CODE	bm71133f	SEMESTER 1st		
		SEIVILSTER		
COURSE TITLE	Financial Accounting I			
INDEPENDENT TEACHI		WEEKLY		
if credits are awarded for separate co		TEACHING	CREDITS	
lectures, laboratory exercises, etc. If th		HOURS	••••••	
whole of the course, give the weekly teac	hing hours and the total credits	4		
		4	5	
Add rows if necessary. The organisation of	f teaching and the teaching			
methods used are described in detail at (a				
COURSE TYPE	Compulsory			
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	-			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS		1. OV. T. 400 /		
	https://eclass.aueb.gr/courses/	LOXR422/		
2. LEARNING OUTCOMES				
Learning outcomes The course learning outcomes, specific kn	owledge skills and competences	of an appropriate lo	val which the	
students will acquire with the successful of			iei, winch the	
Consult Appendix A		ibcu.		
 Description of the level of learning out 	itcomes for each qualifications cy	cle, accordina to the	Qualifications	
Framework of the European Higher E		,		
• Descriptors for Levels 6, 7 & 8 of the		ork for Lifelong Learn	ing and Appendix	
В				
Guidelines for writing Learning Outco				
The course aims to familiarize students w	ith issues of Financial Accounting	Theory and Practice	. Emphasis is given	
to the accounting framework, income re	ecognition and assets measurem	ent. The valuation r	ules are based on	
current (Greek and International) Accoun	ting Standards. To follow the cour	se students should b	e familiar with the	
basic principles and concepts of Financial	Accounting.			
General Competences				
Taking into consideration the general con	npetences that the degree-holder	must acquire (as the	ese appear in the	
Diploma Supplement and appear below),				
Search for, analysis and synthesis of data				
information, with the use of the necessar			sm	
technology	Respect for the natu			
Adapting to new situations	snowing social, proj sensitivity to gender	fessional and ethical responsibility and		
Decision-making Working independently				
Team work	Criticism and self-cri Production of free, c		e thinking	
Working in an international environment				
Working in an interdisciplinary environme	ent Others			
Production of new research ideas				
Search for, analysis and synthesis of data	and information, with the use of	the necessary techn	ology	
Adapting to new situations				
Decision-making				
Working independently				
Working in an international environment				
Working in an interdisciplinary environm	ent			
Production of new research ideas	Production of new research ideas			
Project planning and management				

SYLLABUS - Conceptual and regulatory framework of	Financial Accounting.	
 Revenue recognition and measurement (rendering of services, interest, and
dividends).	Ç .	
Revenues from construction contracts.		
 Accounting for non-current tangible and i 	ntangible assets: Initial recognitio	n, depreciation, impairment,
valuation after initial recognition.		
Accounting for borrowing costs.		
Accounting for government grants.		
- Accounting for inventories: Initial recogni		
- Accounting for biological assets: Initial re		lation after initial recognition.
TEACHING and LEARNING METHODS - I		
DELIVERY	Face-to-face,	
Face-to-face, Distance learning, etc. USE OF INFORMATION AND	liss of ICT in togeting laborate	nu advantion communication with
	students	ry education, communication with
Use of ICT in teaching, laboratory	Students	
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	24
lescribed in detail.	Interim exams	4
ectures, seminars, laboratory practice,	Study and analysis of	97
ieldwork, study and analysis of	bibliography	
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning	Course total	125
activity are given as well as the hours of non-directed study according to the		125
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		
Description of the evaluation procedure		
	The evaluation of students is d	one with written examinations that
Language of evaluation, methods of	take place after the end of the	e course (75 %) and interim exam
evaluation, summative or conclusive,	-	hrough the e-class platform of th
multiple choice questionnaires, short-	course with multiple choice que	stions (25%). The scale of marking
answer questions, open-ended questions,		student in interim and final exam
problem solving, written work,	should be above 5 out of 10. The	ne minimum passing grade is 5
essay/report, oral examination, public		
presentation, laboratory work, clinical		
examination of patient, art interpretation,		
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
ATTACHED BIBLIOGRAPHY	1	
Basic		
L. Μπάλλας, Α. και Χέβας, Δ., «Λογιστική: Χ	ρηματοοικονομικές Αναφορές σύ	μφωνα με τα Ελληνικά και τα Διεθν
Πρότυπα», Α΄ Έκδοση, Μπένος, 2022. (in G		
	-	

1. K. Anderson, K. Leo, R. Picker, J. Loftus, K. Clark & V. Wise, "Applying International Financial Reporting Standards", 2nd edition, Wiley, 2009.

Spiceland, J.D., Sepe, J.F. and Nelson, M.W., Intermediate Accounting, 7th edition, McGraw-Hill Irwin, 2013.
 Stolowy, H., Lebas, M.J. and Ding, Y, Financial Accounting and Reporting: A Global Perspective, 3rd edition, South-Western Cengage Learning, 2010.

4. Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting: IFRS Edition, 3rd Edition, 2018.

Academic journals:

-European Accounting Review,

- The Accounting Review

CENIEDAL

- International Journal of Accounting

- Journal of Accounting Research

COURSE OUTLINE

1. GENERAL				
SCHOOL	School of Busir	School of Business		
ACADEMIC UNIT	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71123f		SEMESTER	1 st
COURSE TITLE	Quantitative Methods			
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If the whole of the course, give the weekly teac	barate components of the course, e.g. etc. If the credits are awarded for the HOURS			
			4	5
Add rows if necessary. The organisation of teaching and the teaching				
methods used are described in detail at (a	().			
COURSE TYPE	General backgr	round		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:				
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR366/			
2. LEARNING OUTCOMES				

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B

• Guidelines for writing Learning Outcomes

The course will make it possible for participants to acquire a clear understanding of the basic tools of econometric analysis and how to apply them in practice in order to reach valuable conclusions on a variety of problems. They will be able to conduct an independent econometric analysis, which is particularly important for their master thesis. In particular, on completing the course participants will be able to:

- Construct an econometric model, estimate its parameters and conduct statistical inference on them.
- Examine the adequacy of the model and its goodness-of-fit.
- Generalize the original model, if necessary, in various directions.
- Use the model to obtain predictions of key economic and financial variables.

• Understand the notion of heteroscedasticity and autocorrelation and how these two properties can be modeled (or taken into account) when conducting an econometric analysis.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the		
Diploma Supplement and appear below), at which of the following does the course aim?		
Search for, analysis and synthesis of data and Project planning and management		
information, with the use of the necessary Respect for difference and multiculturalism		
technology Respect for the natural environment		
Adapting to new situations	Showing social, professional and ethical responsibility and	

- · · · · · · · · · · · · · · · · · · ·	
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	
Search for, analysis and synthesis of data and inform	nation, with the use of the necessary technology
Adapting to new situations	
Decision-making	
Working independently	
Team work	
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
Criticism and self-criticism	
Production of free, creative and inductive thinking	
3. SYLLABUS	

This course can be considered as an introduction to Econometrics. Its aim is to present the basic theory Econometrics and how this can be rigorously applied to a variety of problems arising from Economics, Finance and Business Administration. Topics to be covered include the simple and multiple linear regression models, parameters estimation using least squares and the basic tools of statistical inference (hypothesis tests and confidence intervals). The course also studies a number of methods that examine the adequacy of an econometric model based on measures of fit, forecasting accuracy and residual analysis. Finally, it examines the notion of heteroscedasticity and autocorrelation and suggests various ways to dealt with them. In this course, econometric theory is combined with econometric practice by showing its use with software package EViews.

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	Use of ICT in:		
COMMUNICATIONS TECHNOLOGY	Teaching: PowerPoint, Excel, Eviews		
Use of ICT in teaching, laboratory	Laboratory education:	Excel, Eviews	
education, communication with students	Communication with s	tudents: E-class, E-mail	
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	36	
described in detail.	Tutorials	9	
Lectures, seminars, laboratory practice,	Independent study	80	
fieldwork, study and analysis of			
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning	Course total	125	
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	The evaluation procedure includes a written exam at the end of		
Description of the evaluation procedure	the. The final written exam consi		
Language of qualitation methods of	and problems. The evaluation lar		
Language of evaluation, methods of evaluation, summative or conclusive,	criteria are mentioned to the stur	-	
, , ,	are accessible in the course sumr	hary posted in the E-class.	
multiple choice questionnaires, short- answer questions, open-ended questions,			
problem solving, written work,			
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
<i>y = , =, =, =, =, =</i>	1		

to students.		
5. ATTACHED BIBLIOGRAPHY		
- Suggested bibliography:		
• Griffiths, Hill and Lim, "Principles of Econometrics", 5th edition, Wiley.		
• Wooldridge, "Introductory Econometrics: A Modern Approach", 6th edition, Cengage Learning.		
• Gujarati and Porter, "Basic Econometrics", 5th edition, McGraw Hill.		
 Vogelvang, "Econometrics: Theor 	y and Applications with EViews", 1st edition, Prentice Hall.	

- Related academic journals: Journal of Econometrics, Journal of Financial Econometrics, International Journal of Forecasting, Journal of Time Series Analysis.

COURSE OUTLINE

	0001102	001EIIIE		
1. GENERAL				
SCHOOL	School of Busi	ness		
ACADEMIC UNIT	Department o	f Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71134f		SEMESTER	1 st
COURSE TITLE	Financial Acco	ounting II		
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total creditsWEEKLY TEACHING HOURSCREDITS			CREDITS	
			4	5
Add rows if necessary. The organisation o methods used are described in detail at (c	, ,	the teaching		
COURSE TYPE	,	neral knowledge		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:				
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	NO			
STUDENTS				
COURSE WEBSITE (URL)				
2. LEARNING OUTCOMES				

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

The aim of this course is to thoroughly present and analyze Financial Accounting theory and practice by assigning emphasis on the recognition and measurement of revenues and specific classes of assets and liabilities. The abovementioned topics are approached based on both IFRS and Greek Accounting Standards.

Students having successfully attended the course will acquire knowledge regarding the theoretical framework of Financial Accounting.

General Competences	
Taking into consideration the general competences th	nat the degree-holder must acquire (as these appear in the
Diploma Supplement and appear below), at which of	the following does the course aim?
Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary	Respect for difference and multiculturalism
technology	Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and

Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	
Search for, analysis and synthesis of data and inform	ation, with the use of the necessary technology
Adapting to new situations	
Decision-making	
Working independently	

3. SYLLABUS

- Statement of Cash Flows

- Basic and Diluted Earnings per Share

- Leasing. Lease liabilities under IFRS 16. Reassessment of the lease liability. Lessee accounting. Lessor

accounting. Manufacturer/dealer lessors

- The accounting treatment of equity investments

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	Use of ICT in teaching and communication with students		
COMMUNICATIONS TECHNOLOGY			
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	36	
described in detail.	Fieldwork	36	
Lectures, seminars, laboratory practice,	Self Study	53	
fieldwork, study and analysis of			
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning	Course total	125	
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION			
Description of the evaluation procedure	Language of evaluation: Greek		
	Final exam: 100%		
Language of evaluation, methods of			
evaluation, summative or conclusive,			
multiple choice questionnaires, short-			
answer questions, open-ended questions,			
problem solving, written work,			
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY			

- Suggested bibliography:

Δ.Γκίκας, Α.Παπαδάκη, Γ.Σιουγλέ, Ε. Δεμοιράκος, Χ.Τζόβας, **Χρηματοοικονομική Λογιστική, International** Financial Reporting Standards, Ε' Έκδοση, Εκδόσεις Ε. Μπένου, 2016.

- Kieso, D.E., Weygandt, J.J. and Warfield, T.D., 2018. Intermediate Accounting, IFRS edition.

- Related academic journals:

COURSE OUTLINE

COURSE OUTLINE					
1. GENERAL					
SCHOOL ACADEMIC UNIT	School of Busine	Accounting and Fi	122000		
LEVEL OF STUDIES	Postgraduate		Indrice		
COURSE CODE	bm71102f		SEMESTER 1 st	.t	
COURSE TITLE		and Tax Planning			
INDEPENDENT TEACH			WEEKLY		
if credits are awarded for separate co lectures, laboratory exercises, etc. If t			TEACHING	CREDITS	
whole of the course, give the weekly tea			HOURS		
			4	5	
Add rows if necessary. The organisation		he teaching	1		
methods used are described in detail at COURSE TYPE		pecial Background:	. Accounting		
general background,	Compuisory, Spe	ecial Background.	Accounting		
special background, specialised	I				
general knowledge, skills	I				
development	I				
PREREQUISITE COURSES:	1				
I ANGUACE OF INSTRUCTION and	Creak				
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek				
IS THE COURSE OFFERED TO	No				
ERASMUS STUDENTS					
COURSE WEBSITE (URL)			OXR245/ (part time)	&	
	https://eclass.au	ueb.gr/courses/Lo	OXR280/ (full time)		
2. LEARNING OUTCOMES					-
Learning outcomes The course learning outcomes, specific k	www.ladao_skills.	and compotences	f en appropriate le	al which the	
students will acquire with the successful				lei, willen the	
Consult Appendix A	compression		ibed.		
• Description of the level of learning o		n qualifications cy	cle, according to the	Qualifications	
Framework of the European Higher	Education Area				
• Descriptors for Levels 6, 7 & 8 of the	: European Qualifi	ications Framewc	ork for Lifelong Learn	ing and Appendix	
B Critical formation of the second second					
Guidelines for writing Learning Outcome of the course is to introduce	Guidelines for writing Learning Outcomes The aim of the course is to introduce the student to the concept and techniques of income taxation and tax				4
planning of business entities.	student to the G	oncept and teening	IQUES OF INCOME LAND	ation and tax	
Upon successful completion of the cours	se the student wi	:11 ho			
(a) familiar with the whole theory of tax					
(b) aware of the tax law regarding the de			of a husiness entity	м	
(c) able to determine the tax liabilities of			2 01 a basinese 2,	/	
(d) able to perform accounting entries to	,	,	iabilities and distribu	ute the profits of a	
business entity.					
General Competences					
Taking into consideration the general co		-		ese appear in the	
Diploma Supplement and appear below)					
	arch for, analysis and synthesis of data and Project planning and management				
information, with the use of the necessa technology		espect for difference espect for the natu	nce and multiculturalis ural environment	sm	
Adapting to new situations			fessional and ethical i	responsibility and	
Decision-making		nsitivity to gender		coperti	
Working independently	Crit	iticism and self-cri	riticism		
Team work	Production of free, creative and inductive thinking				
Working in an international environmen					
Working in an interdisciplinary environm	ient Ou	thers			
Production of new research ideas Search for, analysis and synthesis of date	and informatio		f the necessary techn	alagu	Project planning an
Search joi, analysis and synthesis of and		I, WILLI LIE USE UJ	life necessary recime	JiOgy	Project pluming an

Adapting to new situations	Respect for difference
Decision-making	Respect for the natu
Working independently	Showing social, prof
Team work	sensitivity to gender
Working in an international environment	Criticism and self-cri
Working in an interdisciplinary environment	Production of free, c
Production of new research ideas	
Criticism and self-criticism	Others
Production of free, creative and inductive thinking	
3. SYLLABUS	
Tax Planning	

(a) Income tax expense, current tax and deferred tax	
(b) Approaches to determining deferred tax	
(c) International Accounting Standard 12 "Income Tax	
 Temporary differences (taxable and deductible) 	
 Tax Base (of assets and liabilities) 	
 Recognition and presentation of deferred tax assets and liabilities 	
(d) Compilation of accounting and tax basis reconciliation table	
Direct Taxation	
1. Basic concepts (tax subject, tax object, tax residence, tax year)	
2. Personal Income Taxation	
(a) sources of income (income from salaried services, income from business activity, income from capita	l.
and income from capital transfer capital);	
(b) calculation and return of tax – withholding tax at source.	
3. Income Taxation of Legal Persons & Legal Entities	
(a) Basic concepts (subject of tax, object of tax, taxable income)	
(b) Accounting vs. Taxable Income	
(c) Determination of Taxable Income and Income Tax	
(d) Deductible and Non-Deductible Expenses. Scientific and Technological Research Expenditures. Tax	
Depreciation. Measurement of inventories. Bad Claims.	
(e) Losses carried forward	
(f) Intra-group dividends & intra-group transactions	
(g) Undercapitalization	
(h) Transfer of Functions	
(i) Contribution of Assets for Securities – Exchange of Securities	
(j) Mergers and Demergers. Liquidation	

4. Pricing of Intragroup Transactions

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face to Face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	Use of ICT in teaching, laboratory	education, communication with
COMMUNICATIONS TECHNOLOGY	students	
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	24
described in detail.	Study and analysis of	101
Lectures, seminars, laboratory practice,	bibliography	
fieldwork, study and analysis of		
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of	Course total	125
non-directed study according to the		
principles of the ECTS		

STUDENT PERFORMANCE EVALUATION	Students are evaluated by written exams that take place after the
Description of the evaluation procedure	lectures have been completed.
Language of evaluation, methods of	The exams are conducted in the Greek language with open-answer
evaluation, summative or conclusive,	questions
multiple choice questionnaires, short-	
answer questions, open-ended questions,	The evaluation criteria are on the course website
problem solving, written work, essay/report, oral examination, public	
presentation, laboratory work, clinical	
examination of patient, art interpretation,	
other	
Specifically-defined evaluation criteria are	
given, and if and where they are accessible	
to students.	
5. ATTACHED BIBLIOGRAPHY	
- Suggested bibliography:	

- 1. Χέβας, Δ., **Θέματα Φορολογικής Λογιστική,** 6^η Έκδοση, Μπένου, 2017
- 2. Anderson, K., Leo, K., Picker, R., Loftus, J., Clark, K. and Wise, V., Applying International Financial Reporting Standards, Wiley, 2009

- Related academic journals:

- 1. The Accounting Review
- 2. The International Journal of Accounting
- 3. National Tax Journal

COURSE OUTLINE

ACADEMIC UNIT De	stgraduate	ness f Accounting and			
ACADEMIC UNIT De	partment of stgraduate				
	stgraduate	f Accounting and			
LEVEL OF STUDIES PO	<u> </u>		Finance		
COURSE CODE bm	n71119f		SEMESTER	1 st	
COURSE TITLE Co	st Accountir	ng			
INDEPENDENT TEACHING A if credits are awarded for separate compo- lectures, laboratory exercises, etc. If the cre whole of the course, give the weekly teaching	nents of the edits are aw	arded for the	WEEKLY TEACHING HOURS		CREDITS
			4		5
Add rows if necessary. The organisation of tea	aching and t	he teaching			
methods used are described in detail at (d).					
	st accountir	ng is a mandatory	special backgrou	und c	ourse.
general background,					
special background, specialised general					
knowledge, skills development PREREQUISITE COURSES: TH		REREQUISITE CO	IDCEC		
PREREQUISITE COURSES.	IERE IS NO P	REREQUISITE CO	UKSES		
LANGUAGE OF INSTRUCTION and GR	REEK				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS)				
STUDENTS	-				
	tps://eclass.	aueb.gr/courses/	OXR285/		
2. LEARNING OUTCOMES		<u>aacaigi, courses</u> ,	20.11200/		

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix

В		
	delines for writing Learning Outcom	
Upon th		e, students will be able to understand:
1.	cost accounting for the calculation	he cost of raw materials, direct labor, general industrial costs and of production costs in the context of mainly industrial enterprises.
2.	within the context of mass-produc	
3.	products.	stems are organized to collect costs and relate indirect costs to
4.	Costing methods (job order costin costing).	g and process costing) and techniques (absorption and direct
5.	Cost allocation and reallocation. J	pint product costing.
6.	Standard costing and variances an	alysis.
General	Competences	
Taking i	nto consideration the general comp	etences that the degree-holder must acquire (as these appear in the
Diploma	Supplement and appear below), at	which of the following does the course aim?
	or, analysis and synthesis of data an	
	tion, with the use of the necessary	Respect for difference and multiculturalism
technolo		Respect for the natural environment
	g to new situations	Showing social, professional and ethical responsibility and
-	n-making	sensitivity to gender issues
	g independently	Criticism and self-criticism
Team w		Production of free, creative and inductive thinking
	g in an international environment	
_	g in an interdisciplinary environment	
-	ion of new research ideas	
	-	evelop/enhance the following general competences:
-		ata and information, with the use of the necessary technology.
	dapting to new situations.	ata and mormation, with the use of the necessary technology.
	ecision-making.	
	orking independently.	
	eamwork.	
-	roduction of free, creative and induc	tive thinking
3. SYLL		tive trinking.
		Its to the content of Cost Accounting. More specifically, this course
-		its to the content of cost Accounting. More specifically, this course
-	s to explain students:	ction (raw materials, direct labour and overheads).
1.	•	•
2.	Different costing methods (job ord	
3.		l cost, variable cost and standard cost).
4. 5	The allocation and reallocation of	
5.		the costing of joint products and by – products.
6.	Standard costing and variances an	aiysis.
4. TEAC	CHING and LEARNING METHODS - E	VALUATION
	DELIVERY	Face to Face
F	ace-to-face, Distance learning, etc.	
	USE OF INFORMATION AND	ICT is used in teaching and in communication with students. MS
		is is assa in reaching and in communication with structures. Wo

DELIVERY	Face to Face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	ICT is used in teaching and in com	munication with students. MS
COMMUNICATIONS TECHNOLOGY	PowerPoint is employed to teach	various topics and the
Use of ICT in teaching, laboratory	communication with student is re	alised through e-mails, teams
education, communication with students	meetings, etc.	
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Classroom Lectures	32
described in detail.	Independent Study	65
Lectures, seminars, laboratory practice,	Field training exercise	8
fieldwork, study and analysis of	Study and Analysis of	20
bibliography, tutorials, placements,	Bibliography	
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of	Course total	125
non-directed study according to the		

principles of the ECTS	
STUDENT PERFORMANCE EVALUATION	
Description of the evaluation procedure	Written examination at the end of the semester (100%).
Language of evaluation, methods of evaluation, summative or conclusive,	Language of evaluation: Greek
multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work,	Methods of evaluation: summative or conclusive, problem solving, open-ended questions.
essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other	Evaluation criteria are provided via course's e class.
Specifically-defined evaluation criteria are	
given, and if and where they are accessible	
to students.	
5. ATTACHED BIBLIOGRAPHY	
 Suggested bibliography: 	

Horngren, C.T., Bhimani, A., Datar, S.M. and Foster, G. (2005). Management and cost accounting. Prentice Hall, 5TH eds.

Hevas, D. Ballas A. and Vlismas O. (2020) Cost accounting, Benos Edition, 3rd eds.

- Related academic journals:

Management Accounting Research, The Journal of Management Accounting Research

COURSE OUTLINE

1. GENERAL				
SCHOOL	School of Busi	ness		
ACADEMIC UNIT	Department o	f Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71135f		SEMESTER	1 st
COURSE TITLE	Financial Econ	ometrics		
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If the whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS	CREDITS
			4	5
Add rows if necessary. The organisation o	f teaching and t	he teaching		
methods used are described in detail at (a	<i>I).</i>			
COURSE TYPE	Specialised ba	ckground		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	Quantitative n	nethods		
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:	2.000			
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS	-			
COURSE WEBSITE (URL)	https://eclass.	aueb.gr/courses/	LOXR164/	
LEARNING OUTCOMES		,	- 1	

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix

В

Guidelines for writing Learning Outcomes

The course aims to provide an in-depth understanding of the main concepts, issues and practices regarding the field of financial econometrics. It introduces students to the main models, while demonstrating their usefulness for conducting empirical analysis in financial applications. In the process, the students become familiar with the various econometric tools and acquire the necessary skills for analyzing financial time series.

Upon completion of the course, the students

- will have acquired a unified perspective regarding the analysis of financial time series and models.
- will be able to determine the appropriate tools for dealing with specific time series
- Will be able to use these tools for the implementation of complex trading strategies.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and Project planning and management information, with the use of the necessary Respect for difference and multiculturalism technology Respect for the natural environment Adapting to new situations Showing social, professional and ethical responsibility and Decision-making sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking

Working in an international environment Working in an interdisciplinary environment Production of new research ideas

Others ...

Search for, analysis and synthesis of data and information, with the use of the necessary technology **Decision-making**

Working independently or Team work (via the compulsory assignment that can be conducted individually or in pairs)

Working in an international environment

Respect for difference and multiculturalism

Showing social, professional and ethical responsibility and sensitivity to gender issues

Production of free, creative and inductive thinking

SYLLABUS 3.

The course deals with methods of analysis of financial time series. It includes the following topics:

- ٠ Difference equations, solutions, stability.
- Stochastic processes – Definitions and properties.
- Stationarity, ergodicity, properties.
- Mean equation models- ARMA
- Lag operator- characteristic polynomial.
- Autocorrelations, Yule-Walker equations. •
- Impulse Response Function, Wold theorem.
- Stationarity, invertibility.
- Prediction, Filtering, Smoothing. •
- Box-Jenkins identification protocol. ٠
- Estimation methods (Least-squares, Maximum-likelihood, Yule-Walker). •
- Diagnostic tests (Portmanteau tests, Box-Pierce, Ljung-Box, Jarcque-Berra). •
- Heteroskedasticity, Conditional Variance models GARCH, EGARCH, GJR and variations. •
- Multivariate models - VAR / VECM - Causality analysis and cointegration. Use of these methods for arbitrage strategies.
- Multivariate GARCH models Application for hedging strategies.

4. TEACHING and LEARNING METHODS - EVALUATION

A. TEACHING and LEARNING METHODS	THEORINGIN .	
DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	ICT is used in the teaching of the o	course, as well as in the
COMMUNICATIONS TECHNOLOGY	communication with the students	. The course is conducted in the
Use of ICT in teaching, laboratory	class or through distance learning	methods. Students are taught
education, communication with students	how to use R, Matlab and Eviews	for conducting econometric
	analyses.	
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	24
described in detail.	Case study	12
Lectures, seminars, laboratory practice,	Lab practice	11
fieldwork, study and analysis of	Project	28

	-	
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive	Course total	125
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION	Written examination in the	e laboratory (70%) and 3 exercises (30%)
Description of the evaluation procedure		nonth period. The project is designed to
	test students on their	problem-solving abilities and on their
Language of evaluation, methods of		ritten work, backed up by
evaluation, summative or conclusive,	computations/estimations	
multiple choice questionnaires, short-		is a combination of multiple-choice
answer questions, open-ended questions, problem solving, written work,		estions and problems to be solved. communicated to the students in the
problem solving, written work, essay/report, oral examination, public		vailable online at the course's eclass
presentation, laboratory work, clinical	page.	anable on the at the course s celass
examination of patient, art interpretation,	P - 0 - 1	
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY		
- Suggested bibliography:	ne with P Examples Shumura	wand Stoffer
 Time Series Analysis and Its Applicatio Time series for Macroeconomics and I 		y and stoner.
 Financial Econometrics: From Basic to 	,	ues Bachey and Fabozzi
 Financial Time Series Analysis, R. Tsay. 	-	
-Related academic journals:		
Selected articles from Journal of Empi	rical Finance	
Journal of Econometrics		

- Journal of Econometrics
- Journal of Forecasting
- Econometrica

COURSE OUTLINE

	COURSE				
1. GENERAL					
SCHOOL	School of Busi	ness			
ACADEMIC UNIT	Department o	of Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71126f		SEMESTER	1 st	
COURSE TITLE	Banking				
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS		CREDITS
LECTURES			4		5
Add rows if necessary. The organisation of methods used are described in detail at (c	, ,	the teaching	4		5
COURSE TYPE general background, special background, specialised general knowledge, skills development	SPECIAL BACK	GROUND			
PREREQUISITE COURSES:	NO				

EXAMINATIONS: IS THE COURSE OFFERED TO ERASMUS STUDENTS NO COURSE WEBSITE (URL) https://eclass.aueb.gr/courses/LOXR441/ LEARNING OUTCOMES https://eclass.aueb.gr/courses/LOXR441/ Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: 1. Knowledge of the reasons for the existence of financial intermediaries
STUDENTS COURSE WEBSITE (URL) https://eclass.aueb.gr/courses/LOXR441/ LEARNING OUTCOMES Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: 1. Knowledge of the reasons for the existence of financial intermediaries
COURSE WEBSITE (URL) https://eclass.aueb.gr/courses/LOXR441/ LEARNING OUTCOMES Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: 1. Knowledge of the reasons for the existence of financial intermediaries
LEARNING OUTCOMES Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: 1. Knowledge of the reasons for the existence of financial intermediaries
 Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: Knowledge of the reasons for the existence of financial intermediaries
 The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: Knowledge of the reasons for the existence of financial intermediaries
 students will acquire with the successful completion of the course are described. Consult Appendix A Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: Knowledge of the reasons for the existence of financial intermediaries
 Consult Appendix A Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: Knowledge of the reasons for the existence of financial intermediaries
 Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: Knowledge of the reasons for the existence of financial intermediaries
 Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: Knowledge of the reasons for the existence of financial intermediaries
 Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: Knowledge of the reasons for the existence of financial intermediaries
 B Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: Knowledge of the reasons for the existence of financial intermediaries
Guidelines for writing Learning Outcomes Students after completing this course should be familiar with: 1. Knowledge of the reasons for the existence of financial intermediaries
Students after completing this course should be familiar with: 1. Knowledge of the reasons for the existence of financial intermediaries
1. Knowledge of the reasons for the existence of financial intermediaries
•
2. Understanding the financial statements of financial institutions
3. Asset – Liability management: managing interest rate risk – Gap analysis, Duration gap analysis,
liquidity management.
4. Understanding the credit policies of financial institutions – measuring the exposure to credit risk
5. Policies for the off-balance sheet items – securitizations
6. The Capital Adequacy Directives
7. Understanding the strategic policies of Financial Institutions – Merger & Acquisition decisions
8. Understanding the new trends in Banking and the FinTech companies
General Competences
Taking into consideration the general competences that the degree-holder must acquire (as these appear in the
Diploma Supplement and appear below), at which of the following does the course aim?
Search for, analysis and synthesis of data and Project planning and management
information, with the use of the necessary
technology
Adapting to new situations
Decision-making
Working in an international environment
Production of new research ideas
SYLLABUS The existence of financial intermediaries

- 1. Reasons for the existence of financial intermediaries
- 2. The financial statements of financial institutions
- 3. Asset Liability management: managing interest rate risk Gap analysis, Duration gap analysis,

liquidity management.

- 4. The credit policies of financial institutions measuring the exposure to credit risk
- 5. Policies for the off-balance sheet items securitizations
- 6. The Capital Adequacy Directives
- 7. The strategic policies of Financial Institutions Merger & Acquisition decisions
- 8. New trends in Banking and the FinTech companies

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face to face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	https://eclass.aueb.gr/courses/LOXR441/		
COMMUNICATIONS TECHNOLOGY			
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	125	
described in detail.			
Lectures, seminars, laboratory practice,			
fieldwork, study and analysis of			
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			

writing, artistic creativity, etc.				
The student's study hours for each learning	Course total	(5χ25)=125		
activity are given as well as the hours of				
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION				
Description of the evaluation procedure	The evaluation is based on the fi	nal exams (weight 100%).		
	The exams consist of two parts.	The 1 st consists of multiple choice		
Language of evaluation, methods of	questions while the 2 nd is a prob	lem solving section.		
evaluation, summative or conclusive,		-		
multiple choice questionnaires, short-				
answer questions, open-ended questions,				
problem solving, written work,				
essay/report, oral examination, public				
presentation, laboratory work, clinical				
examination of patient, art interpretation,				
other				
Specifically-defined evaluation criteria are				
given, and if and where they are accessible				
to students.				
5. ATTACHED BIBLIOGRAPHY	•			
Recommended reading:				
1) Greenbaum, S., Thakor, A., Boot, A., 2019. <u>Contemporary Financial Intermediation</u> , 4 th ed., Academic				
Press				
2) Casu, B., Girardone, C., Molyneu	x, Ρ., 2018 <u>, Εισαγωγή στη Τραπεζιι</u>	<u>κή, εκδ. Τζιόλα</u>		
3) A. Saunders , M. Cornett , 2018, Διοίκηση Χρηματοπιστωτικών Ιδρυμάτων και Διαχείριση Κινδύνων				
Broken Hill Pub				

4) Hefferman S., 2005, Modern Banking, J. Wiley & Sons

- 5) Resti, A., & A. Sironi, 2007, <u>Risk Management and Shareholders' Value in Banking</u>, J. Wiley & Sons
- 6) Sinkey, J., 2002, <u>Commercial Bank Financial Management</u>, 6th ed., Prentice-Hall
- 7) Choudhry, M., 2012, The Principles of Banking, J. Wiley & Sons
- 8) Hull, J., 2018, <u>Risk Management and Financial Institutions</u>, 5th. ed., J. Wiley & Sons
- 9) Mathews, K., Thompson, J, 2005, The Economics of Banking, J. Wiley & Sons.

COURSE OUTLINE

1. GENERAL					
SCHOOL	School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71101f SEMESTER 1st				
COURSE TITLE	Money and Ca	apital Markets			
INDEPENDENT TEACHING ACTIVITIES		WEEKLY TEACHING HOURS	CREDITS		
Lectures			4		
Studying and literature review		8			
Project / Assignment / Essay		2			
				5	
COURSE TYPE	Specialised general knowledges				
PREREQUISITE COURSES:	NONE				
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek				
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No				

COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR163/
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LEARNING OUTCOMES

Learning outcomes

This course examines the most important issues in the theory and practice of modern portfolio management. Topics include efficient capital markets, risk and return, asset pricing models, valuation, equity portfolio management strategies, bond portfolio management strategies, the professional asset management industry, evaluation of portfolio performance, main investment decision biases, investor contrarian and momentum strategies, and herd behavior.

• Be able to measure and assess the risk and return of a portfolio of assets and understand how risk affects the valuation of assets in equilibrium

• Have an understanding of the fundamentals of equity securities and the main issues in equity portfolio management strategies

• Have an understanding of the fundamentals of fixed income securities and the main issues in bond portfolio management strategies

• Be able to explain the main issues and concepts of behavioral finance and its implications for portfolio management

• Have an understanding of the professional asset management industry and the main methods of evaluating portfolio performance

Be able to understand, describe, and differentiate between different economic paradigms and financial situations, and be able to understand the structure and interaction of financial factors and modern capital markets.

Be able to synthesize the knowledge acquired from the course and apply critical analysis and thinking to real financial situations.

General Competences

Search for, analysis and synthesis of data and information, with the use of the necessary technology, Teamwork, Working in an international environment

3.	SYLLABUS	
	•	Stock Markets: The investment background and setting; the asset allocation decision; selecting investments in a global market; main securities markets and indexes; initial public offerings (IPOs); why firms go public and IPOs come in waves; asset classes, indexes and benchmarks; investment banks and institutional investors.
	•	Risk & Return: Portfolio theory and multifactor asset pricing models; Efficient capital markets; valuation techniques. Fundamental (valuation methods, P/E, ratio analysis, etc) and technical analysis (Dow Theory, Support & Resistance, Moving Average, Relative Strength Indicators, Advance/Decline Ratio, Short Selling, Gaps, etc).
	•	Active vs passive portfolio management strategies; equity investment style grid (value & growth, small & large, contrarian & momentum, etc); strategic and tactical asset allocation. Evaluating portfolio performance (Sharpe ratio, Treynor ratio, Sortino ratio, Information ratio, etc). Bond Markets: Definitions, Pricing, Duration, Convexity, Credit Default Swaps, Securitization, Catastrophe Bonds, Structured Bonds, Credit Rating.
	•	Derivative Markets: Swap Markets, Interest rate swaps, currency swaps, pricing; Futures Markets, Forward and futures contracts. Differences, trading, and pricing; Options Markets, Options Contracts, calls, puts; trading and pricing.
	•	Market efficiency, arbitrage; market puzzles and theoretical inconsistencies (equity premium puzzle, closed end fund puzzle, dividend puzzle, contrarian and momentum strategies, the value anomaly, etc).

. TEACHING and LEARNING METHODS - EVALUATION			
DELIVERY.	Face-to-face		
USE OF INFORMATION AND	Use of ICT in teaching, communication with students		
COMMUNICATIONS TECHNOLOGY			
TEACHING METHODS	Activity	Semester workload	
	Lectures,	36	
	study and analysis of	60	
	bibliography		
	project, essay writing	29	
	Course total	125	
STUDENT PERFORMANCE EVALUATION			
	Language: Greek		
	Evaluation:		

Final Written Exam: (70%)
Written Assignment and Public Presentation: (30%)

5. ATTACHED BIBLIOGRAPHY

Indicative Bibliography:

Brealey, R. A., Myers, S.C., Allen, (2020) "Principles of Corporate Finance", MaGraw Hill, Inc. Fabozzi, F. (2016) Bond Markets, Analysis, and Strategies, 9th Edition, 2016, Pearson Hull J.C. (2000), Options, Futures, & Other Derivatives, 4th ed. Prentice Hall International Malkiel, B. A Random Walk Down Wall Street, 5th College Ed. New York: W.V. Norton. Radcliffe, R.C. (1996) "Investment, Concepts, Analysis and Strategy" Addison Wesly. Shapiro, A. (1992) Multinational Financial Management, 4th ed., Allyn & Bacon, USA A. KANAΣ, Αρχές Ανάλυσης Επενδύσεων και Χρηματοοικονομικών Αγορών, 2021, Εκδόσεις Μπένου ΣΠΥΡΟΥ, Σ., Αγορές Κεφαλαίου και Συμπεριφορά Επενδυτή, (2022), Εκδόσεις Μπένου Lecture Notes and Research Papers

Indicative related journals: Journal of Finance Journal of Financial Economics Journal of Banking and Finance International Review of Financial Analysis Financial Management Journal of Portfolio Management

COURSE OUTLINE

	0001102 00			
1. GENERAL				
SCHOOL	School of Business			
ACADEMIC UNIT	Department of Ac	counting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71110f		SEMESTER	2 nd
COURSE TITLE	Management Accounting			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total creditsWEEKLY TEACHING HOURSCREDITS			CREDITS	
Lectures			4	5
Add rows if necessary. The organisation o	Add rows if necessary. The organisation of teaching and the teaching			
methods used are described in detail at (a	<i>I</i>).			
COURSE TYPE	Specialised gener	al knowledge		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL) https://eclass.aueb.gr/courses/LOXR488/				
			-	

. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Upon successful completion of the course students should:

- Analyze the behavior of different cost types and know the different costing systems.
- Make efficient decisions in the short-term, such as retaining or terminating activities, outsourcing decisions, optimizing product mix, and pricing decisions
- Prepare the master budget of an entity and evaluate budget variances.
- Evaluate the performance of decentralized divisions and comprehend the usefulness of Management Accounting for long-term strategic planning.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the				
Diploma Supplement and appear below), at which of the following does the course aim?				
Search for, analysis and synthesis of data and	Project planning and management			
information, with the use of the necessary	Respect for difference and multiculturalism			
technology	Respect for the natural environment			
Adapting to new situations	Showing social, professional and ethical responsibility and			
Decision-making	sensitivity to gender issues			
Working independently	Criticism and self-criticism			
Team work	Production of free, creative and inductive thinking			
Working in an international environment				
Working in an interdisciplinary environment	Others			
Production of new research ideas				
Adapting to new situations				
Decision-making				

Team work

3. SYLLABUS

Activity-based costing and cost functions

Over-costing and under-costing of products., differences between traditional cost approaches and activitybased costing, activity-based management, estimation of cost functions, non-linear cost functions and learning curves

Short-term decision making

Relevant and non-relevant cost, decisions to terminate or continue ongoing activities, decisions of production or outsourcing, product mix decisions under capacity constrains

Budgeting and variance analysis

Usefulness of budgeting, types of budgets, budget preparation, static and flexible budgets, volume and performance variances, revenue variances

Decentralized management units and divisional performance

Decentralization analysis, intragroup transactions, transfer pricing methods, return on investment ratio, residual income, economic value added

Pricing decisions

Pricing factors, pricing in the short and the long term, target costing, locked in costs, life cycle costing <u>Qualitative cost factors and balanced scorecard</u>

Just-In-Time inventory system, back-flush costing, theory of constraints, balanced scorecard

DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	ICT is used in teaching and in communication with students. MS		
COMMUNICATIONS TECHNOLOGY	PowerPoint is used during lectures while several electronic		
Use of ICT in teaching, laboratory	platforms, such as MS Teams, e-class and e-mails, are used in		
education, communication with students	students' communication.		
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	36	
described in detail.	Assignment	24	
Lectures, seminars, laboratory practice,	Independent studying	65	
fieldwork, study and analysis of	Course total	125	
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning			
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	At the end of the course, students	s sit an overall written exam. The	

Description of the evaluation procedure	exam consists of multiple-choice questions, short-answer			
	questions, and problem-solving exercises.			
Language of evaluation, methods of	In addition, students have to deliver a team assignment consisting			
evaluation, summative or conclusive,	of case studies that use Management Accounting concepts in real-			
multiple choice questionnaires, short-	world examples.			
answer questions, open-ended questions,	The overall grade is determined by the following formula:			
problem solving, written work,	80% x Exam Grade + 20% x Assignment Grade			
essay/report, oral examination, public	Note: a student is required to receive at least 50% of the			
presentation, laboratory work, clinical	corresponding total marks of the exam and the assignment to pass			
examination of patient, art interpretation,	the course.			
other				
Specifically-defined evaluation criteria are				
given, and if and where they are accessible				
to students.				
5. ATTACHED BIBLIOGRAPHY				
 Suggested bibliography: 				
Dimitras, A., and Ballas, A., (2009): "Management Accounting for planning and control", Gutenberg (in				
Greek).				
Bhimani, A., Horngren, C., Datar, S., and Rajan, M. (2019): "Management and Cost Accounting", 7 th Edition,				
Prentice Hall.				

- Garrisson R., Noreen, E., and, Brewer, P. (2018): "Managerial Accounting", 16th Edition, McGraw-Hill Erwin. - *Related academic journals:*
- Management Accounting Research
- European Accounting Review
- Accounting Forum
- Journal of Management Accounting Research

COURSE OUTLINE

	COOKSE OUTLINE		
1. GENERAL			
SCHOOL	SCHOOL School of Business		
ACADEMIC UNIT	Department of Accounting and Finance		
LEVEL OF STUDIES	Postgraduate		
COURSE CODE	bm71114f	SEMESTER 2 nd	
COURSE TITLE	COURSE TITLE Consolidated Financial Statements		
INDEPENDENT TEACHIN	G ACTIVITIES		
if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS
		4	5
Add rows if necessary. The organisation of methods used are described in detail at (c			
COURSE TYPE general background, special background, specialised general knowledge, skills development PREREQUISITE COURSES:	ecialised general kills development		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	<u>https://eclass.aueb.gr/courses/LOXR333/</u> (τμήμα μερικής φοίτησης) & <u>https://eclass.aueb.gr/courses/LOXR332/</u> (τμήμα πλήρους φοίτησης)		

2. Learning Outcomes

Learning Outcomes				
The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the				
successful completion of the course are described.Consul				
	ch qualifications cycle, according to the Qualifications Framework of the European			
Higher Education Area				
	ifications Framework for Lifelong Learning and Appendix B			
Guidelines for writing Learning Outcomes				
-'	the first second in the single semicircular Duringer combinations			
	e accounting techniques used in business combinations. Business combinations			
	and (b) the acquisition of a subsidiary. The techniques presented are the following:			
I. Mergers and Acquisitions				
(a) Method of Acquisition				
(b) Method of Redemption and				
(c) Method of the Society of Rights				
II. Consolidated Financial Statements				
(a) Method of Proportionate Consolidation				
(b) Method of Full Consolidation	10 del statemente sur assessioned la scalimination of intra group transactions			
	ed financial statements are presented (e.g. elimination of intra-group transactions,			
indirect ownership, mutual ownership between parent ar				
	impairment of a cash-generating unit according to International Accounting			
Standards.				
General Competences				
	the degree-holder must acquire (as these appear in the Diploma Supplement and			
appear below), at which of the following does the course				
Search for, analysis and synthesis of data and	Project planning and management			
information, with the use of the necessary technology	Respect for difference and multiculturalism			
Adapting to new situations	Respect for the natural environment			
Decision-making	Showing social, professional and ethical responsibility and sensitivity to gender			
Working independently	issues Criticizes and colf criticizes			
Team work	Criticism and self-criticism			
Working in an international environment	Production of free, creative and inductive thinking			
Working in an interdisciplinary environment				
Production of new research ideas	Others			
Search for, analysis and synthesis of data and informatio	an with the use of the necessary technology			
	II, WILL LIE USE OF LIE HELESSURY LEATHOLOGY			
Adapting to now cituations				
Adapting to new situations Decision-making				
Decision-making				
Decision-making Working independently				
Decision-making Working independently Team work				
Decision-making Working independently Team work Working in an international environment				
Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment				
Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas				
Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment				

3. SYLLABUS

The purpose of the course is to present and thoroughly analyze the accounting of business combinations. The course material is developed with reference to both International Financial Presentation Standards and Greek Accounting Legislation. At the end of the course the student will be familiar with the accounting techniques of business combinations.

At the beginning, the accounting methods for dealing with takeovers, mergers and business divisions are presented (acquisition method, takeover method and joint stock method)

Next, the basic techniques for drawing up the consolidated financial statements (proportionate consolidation and full consolidation) are presented

Then special issues are presented in the preparation of the consolidated financial statements (e.g. elimination of intra-group transactions, indirect ownership, mutual holdings between parent and subsidiary)

The course concludes with a presentation of the topic of impairment of a cash-generating unit.

DELIVERY	Face to Face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	Use of ICT in teaching, laboratory education, communication with students	
COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory education,		
communication with students		

TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	24	
described in detail.	Study and analysis of bibliography	101	
Lectures, seminars, laboratory practice,			
fieldwork, study and analysis of bibliography,			
tutorials, placements, clinical practice, art			
workshop, interactive teaching, educational			
visits, project, essay writing, artistic creativity,			
etc.			
The student's study hours for each learning	Σύνολο Μαθήματος		
activity are given as well as the hours of non-	(25 ώρες φόρτου εργασίας ανά πιστωτική	125	
directed study according to the principles of	μονάδα)	_	
the ECTS			
STUDENT PERFORMANCE EVALUATION	Students are evaluated by written exams that take pla	ace after the lectures have been	
Description of the evaluation procedure	completed.		
language of suplusting mothods of	The exams are conducted in the Greek language with The evaluation criteria are on the course website	open-answer questions	
Language of evaluation, methods of	The evaluation criteria are on the course website		
evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions,			
open-ended questions, problem solving,			
written work, essay/report, oral examination,			
public presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible to			
students.			
5. ATTACHED BIBLIOGRAPHY			
- Suggested bibliography:			

 Χέβας, Δ., Λογιστικά Θέματα Μεγάλων Επιχειρήσεων, Εκδόσεις Μπένου, 2021.
 Anderson, K., Leo, K., Picker, R., Loftus, J., Clark, K. and Wise, V., Applying International Financial Reporting Standards, Wiley, 2009 - Related academic journals:

3. The Accounting Review

4. The International Journal of Accounting

5. National Tax Journal

	0001102			
1. GENERAL				
SCHOOL	School of Busi	ness		
ACADEMIC UNIT	Department o	f Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71131f		SEMESTER	2 nd
COURSE TITLE	Financial Deriv	Financial Derivatives		
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If the whole of the course, give the weekly teac	omponents of the course, e.g. WEEKLY TEACHING He credits are awarded for the		CREDITS	
4 5			5	
Add rows if necessary. The organisation o	f teaching and t	the teaching		
methods used are described in detail at (a	<u>()</u> .			
COURSE TYPE	Specialised ge	neral knowledge		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None			

LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	<u>Open eClass του Οικονομικού Πανεπιστημίου Αθηνών </u>			
	<u>Χρηματοοικονομικά Παράγωγα (aueb.gr)</u>			
2. LEARNING OUTCOMES				
Learning outcomes	awladaa, chills and compationess of an appropriate level, which the			
students will acquire with the successful of	owledge, skills and competences of an appropriate level, which the			
	ompletion of the course are described.			
Consult Appendix A	stanmar for each qualifications quala according to the Qualifications			
	Itcomes for each qualifications cycle, according to the Qualifications			
Framework of the European Higher E	European Qualifications Framework for Lifelong Learning and Appendix			
B	La opean Quanjications Framework jor Lijelong Learning and Appendix			
-	mac			
Guidelines for writing Learning Outco The course covers the basis derivative see	urities, derivative markets and their functions, the pricing of derivative			
	e risk management of financial positions via derivatives. Computational			
 techniques of pricing derivatives are also covered. Specifically, the students will gain a deep understanding of financial derivatives 				
 will appreciate the role of derivative securities in hedging and risk management 				
	 will appreciate the role of derivative securities in hedging and risk management will be able to price financial derivatives using analytical and numerical methods 			
General Competences				
•	npetences that the degree-holder must acquire (as these appear in the			
	at which of the following does the course aim?			
Search for, analysis and synthesis of data				
information, with the use of the necessary Respect for difference and multiculturalism				
technology	Respect for the natural environment			
Adapting to new situations	Showing social, professional and ethical responsibility and			
Decision-making	sensitivity to gender issues			
Working independently	Criticism and self-criticism			
Team work	Production of free, creative and inductive thinking			
Working in an international environment				
Working in an interdisciplinary environme	ent Others			
Production of new research ideas				
	and information, with the use of the necessary technology			
Adapting to new situations				
Decision-making				
Working independently or Team work (via the course assignment)				
Working in an interdisciplinary environment				
Production of new research ideas				
Respect for difference and multiculturalism Showing social, professional and ethical responsibility and sensitivity to gender issues				
Criticism and self-criticism				
Production of free, creative and inductive thinking				
3. SYLLABUS				
The following topics are covered:				
Futures contracts and hedging				
 Forward contracts and pricing 				
 Swaps 				
 Options contracts: Characteristics and trading strategies Pricing options contracts 				

Pricing options contracts

DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	ICT is used in the teaching of the o	course, as well as in the
COMMUNICATIONS TECHNOLOGY	communication with the students	
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	24
described in detail.	Project	51

Lectures, seminars, laboratory practice,	Independent work 50			
fieldwork, study and analysis of				
bibliography, tutorials, placements,				
clinical practice, art workshop, interactive				
teaching, educational visits, project, essay				
writing, artistic creativity, etc.				
The student's study hours for each learning	Course total 125			
activity are given as well as the hours of				
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION	The evaluation of the course is conducted via a written examination			
Description of the evaluation procedure	and a compulsory project. The project revolves around the pricing of			
	exotic options via numerical methods and students can work on it			
Language of evaluation, methods of	either in teams (pairs) or individually. The project is designed to test			
evaluation, summative or conclusive,	students on their problem-solving abilities and on their			
multiple choice questionnaires, short-	reporting/submitting written work, backed up by			
answer questions, open-ended questions,	computations/estimations.			
problem solving, written work,	The written examination is a combination of open-ended questions			
essay/report, oral examination, public	and problems to be solved.			
presentation, laboratory work, clinical	The evaluation criteria are communicated to the students in the first			
examination of patient, art interpretation,	lecture and are also available online at the course's eclass page.			
other				
Specifically-defined evaluation criteria are				
given, and if and where they are accessible				
to students.				
5. ATTACHED BIBLIOGRAPHY				
- Suggested bibliography:				
, , , , , , , ,	, and Other Derivatives, 9th edition, Pearson			
 McDonald, R. L. (2013), Derivatives Markets, 9th edition, Prentice Hall 				
- Related academic journals:				
• Black, F., & Scholes, M. (1973). The pricing of options and corporate liabilities. Journal of Political Economy,				
81(3), 637-654.				
Merton, R. C. (1973). Theory of ration	nal option pricing. The Bell Journal of Economics and Management			
C ·				

- Science, 141-183.
- Cox, J. C., Ross, S. A., & Rubinstein, M. (1979). Option pricing: A simplified approach. Journal of Financial ٠ Economics, 7(3), 229-263.
- Longstaff, F. A., & Schwartz, E. S. (2001). Valuing American options by simulation: A simple least-squares approach. The Review of Financial Studies, 14(1), 113-147. ٠

COURSE OUTLINE

	0001102	OOTENILE			
1. GENERAL					
SCHOOL	School of Busi	ness			
ACADEMIC UNIT	Department o	f Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71105f		SEMESTER	2 nd	
COURSE TITLE	Portfolio Anal	Portfolio Analysis and Management			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS		CREDITS	
			4		5
Add rows if necessary. The organisation o	f teaching and t	the teaching			
methods used are described in detail at (a	ed are described in detail at (d).				
COURSE TYPE	Specialized kn	owledge			
general background,					
special background, specialised general					

knowledge, skills development			
PREREQUISITE COURSES:	Financial Management		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR133/		
2. LEARNING OUTCOMES			
Learning outcomes			
The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.			

- Consult Appendix A
- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B

Guidelines for writing Learning Outcomes

On completing the course participants will:

- Have an understanding of the investment process, starting from risk and return characteristics of individual assets and portfolios through to optimal portfolio selection and performance evaluation.
- Understand the determinants of asset prices, asset pricing models and implications of their assumptions on contemporary investment management process.
- Be able to address and tackle issues such as:
 - * Estimation of return, systematic and non-systematic risk of a portfolio
 - * Identification of efficient portfolios
 - * Assessing risk/return preferences of investors and identification of optimal portfolios through the use of utility theory
 - * Application of portfolio performance measures in portfolio evaluation process.
 - * Forming and developing diversification strategies to hedge market risk and reduce company specific risk of a portfolio.
 - * Pricing assets by using asset pricing models
 - Be able to contribute to the shaping, implementation and evaluation of a portfolio management strategy.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary	Respect for difference and multiculturalism
technology	Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	

All the competences below apply to this course unit:

- Search for, analysis and synthesis of data and information, with the use of the necessary technology
 - Adapting to new situations
 - Decision-making
 - Working independently and Team-work
 - Working in an international environment
 - Working in an interdisciplinary environment
 - Respect for difference and multiculturalism
 - Respect for the natural environment
 - Showing social, professional and ethical responsibility and sensitivity to gender issues
 - Criticism and self-criticism
 - Production of free, creative and inductive thinking

3. SYLLABUS

The following topics are covered in the course unit

- Introduction to investments, Utility function, Portfolio risk and return
- Financial Markets, Financial Institutions, The Investment Environment
- Market Efficiency
- Markowitz: The concept of diversification and the efficient frontier
- Markowitz: Riskless lending and borrowing and the efficient set
- Capital Asset Pricing Model (CAPM)
- Single Index Model (SIM) and Multifactor Models
- Arbitrage Pricing Theory (APT)
- Portfolio performance evaluation
- International diversification

4. TEACHING and LEARNING METHODS - EVALUATION

4. TEACHING and LEARNING METHODS - E			
DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.		at a constate all a second a consta	
	ICT is used in teaching, communica		
COMMUNICATIONS TECHNOLOGY	uploading of class material, assignr	nents, etc.	
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	24	
described in detail.	Study and analysis of	60	
Lectures, seminars, laboratory practice,	bibliography	-	
fieldwork, study and analysis of	Interactive teaching	3	
bibliography, tutorials, placements,	Educational visits	3	
clinical practice, art workshop, interactive	Group Assignment and Essay	35	
teaching, educational visits, project, essay	Writing		
writing, artistic creativity, etc.			
The student's study hours for each learning	Course total	125	
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	The language of student performan	ce evaluation is Greek	
Description of the evaluation procedure			
	Assessment takes place through a)	examination (80%) and b)	
Language of evaluation, methods of	optional group assignment (20%). Ir	n case students choose not to	
evaluation, summative or conclusive,	take the group assignment, the examination counts for 100% of the		
multiple choice questionnaires, short-	overall marks.		
answer questions, open-ended questions,			
problem solving, written work,	The examination includes mostly pr	oblem solving but may also	
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,	The evaluation criteria for the exam	ination and the assignment are	
other	presented and discussed in the class	-	
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY	•		
- Suggested bibliography:			

Bodie Z., A. Kane and A. J. Marcus, 'Investments', McGraw Hill

- Sharpe, W. F, Alexander, G. J & Bailey, J. V: 'Investments', Prentice-Hall
- Reilly F. K. & K. C. Brown, "Investment Analysis and Portfolio Management", Publisher South Western
- Jones, C. P, 'Investments, Analysis and Management', Wiley

• Elton E. J. and Gruber M. J, "Modern Portfolio Theory and Investment Analysis", John Wiley & Sons. - *Related academic journals:*

Journal of Finance, Review of Financial Studies, Journal of Financial and Quantitative Analysis, Journal of Financial Economics, Financial Analysts Journal, Journal of Applied Corporate Finance, Journal of Portfolio Management, Journal of Investment Management, Financial Management, Journal of Futures Markets, Journal of Derivatives, etc.

COURSE OUTLINE

1. GENERAL

SCHOOL	School of Bus	iness		
ACADEMIC UNIT	Department o	of Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71204f		SEMESTER	2 nd
COURSE TITLE	Principles of (Corporate Govern	ance	
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS	CREDITS
			4	5
Add rows if necessary. The organisation of methods used are described in detail at (c COURSE TYPE general background,				
special background, specialised general knowledge, skills development				
PREREQUISITE COURSES:				
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek			
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No			
COURSE WEBSITE (URL)	http://eclass.	aueb.gr/courses/l	OXR121/	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

This course examines corporate governance practices around the world, seeking to understand the differences in systems in different countries and explores policy issues surrounding corporate boards.

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

 Search, analyze and synthesize data and information related to business decisions Valuation of investments and businesses Recognition of the effects of business developments on the stock market Synthesis of interactions between business decisions, money and capital markets and public sector General Competences Taking into consideration the general competences that the degree-holder must acquire (as these appear in the piploma Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and information, with the use of the necessary technology Respect for difference and multiculturalism Adapting to new situations Respect for the natural environment Decision-making Showing social, professional and ethical responsibility and sensitivity to gender issues Working in an international environment Working in an interdisciplinary environment Production of new research ideas Criticism and synthesis of data and information, with the use of the necessary technology Adapting to new situations Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working in an interdisciplinary environment Working in an interdisciplinary environment Working in an international environment Working in an interdisciplinary environment Working in an interdisciplinary enviro	 understand the process of making financial decisions in modern businesses, assess the value of business decisions, as well as the business as a whole, understand economic and financial developments, read critically the financial press, make economic and financial analyses that can be used for real-life decisions Skills: 						
Taking in a niternational environment Project planning and management Diploms Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and information, with the use of the necessary technology Respect for difference and multiculturalism Respect for the natural environment Adapting to new situations Respect for the natural environment Decision-making Showing social, professional and ethical responsibility and sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking Working in an international environment Others Production of new research ideas Decision-making Working in an international environment Working in an international environment Production of new research ideas Decision-making Working in an international environment Working in an international environment Project planning and management Working in an international environment Working in an international environment	 Valuation of investments and businesses Recognition of the effects of business development 	 Valuation of investments and businesses Recognition of the effects of business developments on the stock market 					
Diploma Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and information, with the use of the necessary technology Project planning and management Adapting to new situations Respect for difference and multiculturalism Adapting to new situations Respect for the natural environment Decision-making Showing social, professional and ethical responsibility and sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking Working in an international environment Others Production of new research ideas Decision-making Search for, analysis and synthesis of data and information, with the use of the necessary technology Search for, analysis and synthesis of data and information, with the use of the necessary technology Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working in an international environment Working in an international environment	General Competences						
information, with the use of the necessary technology Respect for difference and multiculturalism Adapting to new situations Respect for the natural environment Decision-making Showing social, professional and ethical responsibility and sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking Working in an international environment Working in an interdisciplinary environment Others Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working independently Adapting to new situations Decision-making Working in an international environment							
technology Respect for difference and multiculturalism Adapting to new situations Respect for the natural environment Decision-making Showing social, professional and ethical responsibility and sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking Working in an international environment Working in an interdisciplinary environment Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting in dependently Adapting in environment Production of new research ideas Decision-making Working independently Team work Working independently Team work Working in an international environment Working in an international environment Working in an international environment Production of new research ideas Project planning and management		Project planning and management					
Decision-making Showing social, professional and ethical responsibility and sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking Working in an international environment Working in an interdisciplinary environment Others Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working in an international environment Vorking in dependently Production of new research ideas Working in dependently Prosection-making Working in an international environment Working in an international environment Working in an interdisciplinary environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism		Respect for difference and multiculturalism					
Working independently sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking Working in an international environment Working in an interdisciplinary environment Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working in an international environment Working in an international environment Working in an international environment Production of new research ideas Project planning and management Criticism and self-criticism	Adapting to new situations	Respect for the natural environment					
Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking Working in an international environment Working in an interdisciplinary environment Others Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working in an international environment Production of new research ideas Production of new research ideas Project planning and management Criticism and self-criticism	Decision-making						
Team work Production of free, creative and inductive thinking Working in an interdisciplinary environment Working in an interdisciplinary environment Others Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working in an interdisciplinary environment Working in an international environment Working in an interdisciplinary environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Working independently	· ·					
Working in an international environment Working in an interdisciplinary environment Production of new research ideas Chers Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an international environment Production of new research ideas Production of new research ideas Criticism and self-criticism	Team work						
Others Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Working in an international environment	Production of free, creative and inductive thinking					
Others Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Working in an interdisciplinary environment						
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism		Others					
Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism							
Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Search for, analysis and synthesis of data and inform	ation, with the use of the necessary technology					
Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Adapting to new situations						
Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Decision-making						
Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Working independently						
Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Team work						
Production of new research ideas Project planning and management Criticism and self-criticism	Working in an international environment						
Project planning and management Criticism and self-criticism	Working in an interdisciplinary environment						
Criticism and self-criticism	Production of new research ideas						
	Project planning and management						
Production of free, creative and inductive thinking	Criticism and self-criticism						
	Production of free, creative and inductive thinking						

3. SYLLABUS

 An overview of corporate governance: what is corporate governance; how do the definitions of corporate governance differ and what do they have in common; the history of corporate governance; issues in corporate governance.

- Theory of the firm: Complementary perspectives on ownership and governance of the firm.
- The firm as a collection of growth options; the firm as a nexus of contract market contracting costs versus ownership costs; competition as a governance mechanism; adaptive efficiency and evolution of firm ownership and governance structures.

Corporate governance around the world: Corporate governance as systems; path dependence in the evolution
of corporate ownership and governance; investor protection and corporate governance.

• External disciplinary devices: Corporate governance and stock market listing; corporate governance and bankruptcy; corporate governance, merger and take-overs.

DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND		
COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload 45
The manner and methods of teaching are described in detail.	Lectures Study and analysis of bibliography Interactive teaching	60
Lectures, seminars, laboratory practice,	Educational visits	10
fieldwork, study and analysis of		
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay writing, artistic creativity, etc.	Course total	125
The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		
Description of the evaluation procedure		
	Written Exams	
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other		
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.		

5. ATTACHED BIBLIOGRAPHY

Suggested bibliography:

Mallin, C., (2010), Corporate Governance, 3rd Edition, Oxford University Press, (Chapter 6 and 9).

Monks, R., and N. Minow, (2008), Corporate Governance, 4th Edition, Wiley, John & Sons, (Chapters 3 and 4).

Tirole J., (2006), The Theory of Corporate Finance, Princeton University Press, (Chapter 1).

Suggested articles:

Bebchuk, L.A., and M.S. Weisbach, (2010), The State of Corporate Governance Research, Review of Financial Studies, 23, 939-961.

Denis, D.K., and J.J. McConnell, (2003), International Corporate Governance, Journal of Financial and Quantitative Analysis, 38, 1-36.

Fidrmuc, J., M. Goergen, and L. Renneboog, (2006), Insider Trading, News Releases, and Ownership Concentration, Journal of Finance 61, 2931-2973.

Additional bibliography:

Brountas, P., (2004), Boardroom Excellence, Jossey-Bass.

Bruner, R.F., (2004), Applied Mergers and Acquisitions, Wiley, John & Sons.

Cadbury, A., (2002), Corporate Governance: A Personal View, Oxford University Press.

Chew, D.H., (1997), Studies in Corporate Finance and Governance Systems: A Comparison of the U.S., Japan and Europe, Oxford University Press.

Chew, D.H., (2000), The New Corporate Finance, 3rd Edition, MacGraw Hill Irwin.

Clarke, T., (2004), Theories of Corporate Governance, Routledge.

Cole, B.M., (2003), The New Investor Relations: Expert Perspectives on the State of the Art, Bloomberg Press.

Frentrop, P., (2002), A History of Corporate Governance, Prometheus Amsterdam.

Gaughan, P.A., (2001), Mergers, Acquisitions, and Corporate Restructurings, 3rd Edition, Wiley, John & Sons.

Higgins, R.B., and M.W. Begor, (2000), Best Practices in Global Investor Relations: The Creation of Shareholder Value, Greenwood Publishing Group.

Kim K., and J.R. Nofsinger, (2003), Corporate Governance, Prentice Hall.

Marcus, B.W., and L.W. Sherwood, (2004), New Dimensions in Investor Relations: Competing for Capital in the 21st Century, Wiley Frontiers in Finance

1. GENERAL			
SCHOOL	School of Bus	iness	
ACADEMIC UNIT	Department of	of Accounting and Finance	
LEVEL OF STUDIES	Postgraduate		
COURSE CODE	bm71124f	SEMESTER	2 nd

COURSE TITLE	COURSE TITLE Modern Types of Financing				
INDEPENDENT TEACHING ACTIVITIES WEEKLY					
if credits are awarded for separate co	TEACHING	CREDITS			
lectures, laboratory exercises, etc. If th	HOURS	CILEDITO			
whole of the course, give the weekly teac	hing hours and the total credits		_		
		4	5		
Add rows if necessary. The organisation o	f teaching and the teaching				
methods used are described in detail at (c	<i>i</i>).				
COURSE TYPE	Specialized general Knowledge				
general background,					
special background, specialised general					
knowledge, skills development PREREQUISITE COURSES:	None				
	None				
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	None				
STUDENTS COURSE WEBSITE (URL)	http://oclass.auch.gr/courses/l	OVP116/			
2. LEARNING OUTCOMES	http://eclass.aueb.gr/courses/l	<u>UXR110/</u>			
Learning outcomes					
The course learning outcomes, specific kn	owledge, skills and competences	of an appropriate lev	el, which the		
students will acquire with the successful of					
Consult Appendix A					
Description of the level of learning out		cle, according to the	Qualifications		
Framework of the European Higher E					
 Descriptors for Levels 6, 7 & 8 of the I B 	European Qualifications Framewo	ork for Lifelong Learni	ng and Appendix		
Guidelines for writing Learning Outco	imes				
Students having successfully attended the course should be able to:					
Discuss the patterns of corporate fit					
• Explain the mechanisms used for fa	ctoring.				
Define and explain the activities of					
Discuss differences between busine					
Identify and explain the organizatio					
Describe the patterns of venture ca Calculate the cost of capital for your					
 Calculate the cost of capital for venture capital. Explain the design of convertible bonds. 					
 Estimate the value of convertible bonds. 					
 Review the most prominent theorie 					
• Define, compare, and contrast the t	_				
Identify the reasons for leasing and					
Calculate the net advantage of lease					
Discuss the important differences o	-		<i>c</i>		
Categorize merger and acquisitions Evaluate the common motivations be		of integration and ty	pes of mergers.		
 Explain the common motivations be Calculate the estimated post-merg 	-	culate the gains accr	und to the targe		
shareholders versus the acquirer sh		culate the gams deer	ucu to the targe		
Distinguish and describe pre-offer a		nechanisms.			
Explain the mechanisms used to con		a securitized asset.			
Describe the key parties involved in					
Illustrate the major forms of asset s					
Understand the prepayment risk on	pass-through securities.				
General Competences Taking into consideration the general con	netences that the degree-holder	must acquire (as the	se annear in the		
Diploma Supplement and appear below),			se uppeur in the		
Search for, analysis and synthesis of data and Project planning and management					
information, with the use of the necessary Respect for difference and multiculturalism			m		
technology Respect for the natural environment					

Adapting to new situations	Showing social, professional and ethical responsibility and
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	
Search for, analysis and synthesis of data and info	ormation, with the use of the necessary technology
Adapting to new situations	
Decision-making	
Working independently	
Team work	
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
Project planning and management	
Respect for the natural environment	
Showing social, professional and ethical responsib	nility and sensitivity to gender issues
Criticism and self-criticism	
Production of free, creative and inductive thinking	1
3. SYLLABUS	
An Overview of Corporate Financing	
Factoring	
-	

- Venture Capital ٠
- Convertible Bonds ٠
- Leasing (Operating and Financial Leases) •
- Mergers & Acquisitions
- Securitization

DELIVERY	Face-to-face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	Datastream and Worldscope (Refinitiv-Eikon)			
COMMUNICATIONS TECHNOLOGY	Python			
Use of ICT in teaching, laboratory	e-class			
education, communication with students				
TEACHING METHODS	Activity	Semester workload		
The manner and methods of teaching are	Lectures	24		
described in detail.	Laboratory practice	18		
Lectures, seminars, laboratory practice,	Fieldwork	25		
fieldwork, study and analysis of	Study and analysis of	15		
bibliography, tutorials, placements,	bibliography			
clinical practice, art workshop, interactive	Independent study	40		
teaching, educational visits, project, essay	Guest lectures	3		
writing, artistic creativity, etc.				
The student's study hours for each learning				
activity are given as well as the hours of	Course total	125		
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION	The final grade will be based on a	three-hour written examination		
Description of the evaluation procedure	(Multiple choice questions and pr	oblem solving).		
Language of evaluation, methods of	The evaluation criteria have been	posted on e-class.		
evaluation, summative or conclusive,				
multiple choice questionnaires, short-				
answer questions, open-ended questions,				
problem solving, written work,				
essay/report, oral examination, public				
presentation, laboratory work, clinical				
examination of patient, art interpretation,				
other				

Specifically defined evaluation criteria are
Specifically-defined evaluation criteria are
given, and if and where they are accessible
to students. 5. ATTACHED BIBLIOGRAPHY
- Suggested bibliography:
• Andrade, G., M. Mitchell, and E. Stafford, 2001, New evidence and perspectives on mergers, Journal of Economic Perspectives, 15, 103-120.
Berk, J., and P. DeMarzo, 2019, Corporate Finance, 5 th edition, Pearson.
Brealey, R., S. Myers, and F. Allen, 2020, Principles of Corporate Finance, International Edition, 13 th edition, McGraw-Hill.
Brigham, E.F., and M.C. Ehrhardt, 2014, Financial Management: Theory and Practice, 14 th edition, South- Western College Publishing.
De Villepin, P. 2018, Factors and Actors: A Global Perspective on the Present, Past and Future of Factoring, Peter Lang.
DePamphilis, D.M., 2019, Mergers, Acquisitions and Other Restructuring Activities, 10 th edition, Academic Press.
• Dutordoir, M., C.M. Lewis, J.K. Seward, and C. Veld, 2014, What we do and do not know about convertible bond financing, Journal of Corporate Finance 24, 3-20.
• Gompers, P., and J. Lerner, 2001, The venture capital revolution, Journal of Economic Perspectives, 15, 145- 168.
• Gompers, P., and J. Lerner, 2004, The Venture Capital Cycle, 2 nd edition, MIT Press.
• Hu, J., 2011, Asset Securitization: Theory and Practice, 1 st edition, Wiley.
Lerner, J., F. Hardymon, and A. Leamon, 2012, Venture Capital and Private Equity: A Casebook, 5 th Edition, Wiley, New York.
• Metrick, A., and A. Yasuda 2010, Venture Capital and the Finance Innovation, 2 nd Edition, Wiley.
• Ross, S.A., R.W. Westerfield, J.F. Jaffe, and B.D. Jordan, 2019, Corporate Finance, 12 th edition, McGraw-Hill.
Saunders, A., and M. Cornett, 2018, Financial Institutions Management: A Risk Management Approach, 9 th edition, McGraw-Hill.
• Tirole, J., 2006, The Theory of Corporate Finance, Princeton University Press.
• Walker, T., 2006, Managing Lease Portfolios: How to Increase Return and Control Risk, Wiley.
- Related academic journals:
Journal of Finance, Journal of Financial Economics, Review of Financial Studies, Journal of Financial and
Quantitative Analysis, Journal of Corporate Finance, Financial Analysts Journal, Journal of Banking and Finance,
Quantitative Finance, Review of Corporate Finance Studies, Journal of Applied Corporate Finance.

	COONSE	OOTLINE			
1. GENERAL					
SCHOOL	School of Busi	School of Business			
ACADEMIC UNIT	Department o	f Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71228f SEMESTER 2 nd			2 nd	
COURSE TITLE	Computational Finance				
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS		
			4	5	
Add rows if necessary. The organisation o	f teaching and t	he teaching			
methods used are described in detail at (c	1).				
COURSE TYPE	Specialized ge	neral knowledge			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:					
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS					

COURSE WEBSITE (URL) https://e	class.aueb.gr/courses/LOXR194/
2. LEARNING OUTCOMES	
Learning outcomes The course learning outcomes, specific knowledge, s students will acquire with the successful completion Consult Appendix A	kills and competences of an appropriate level, which the of the course are described.
	r each qualifications cycle, according to the Qualifications rea
	Qualifications Framework for Lifelong Learning and Appendix
Guidelines for writing Learning Outcomes	
	e to: g of the capabilities and functioning of MATLAB. tions through the financial toolboxes of MATLAB.
 Price and hedge standard and exotic derivative Implement the basic tools of risk management. Implement theory appropriately and effectively 	
General Competences	
	that the degree-holder must acquire (as these appear in the
Diploma Supplement and appear below), at which o	f the following does the course aim?
Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary	Respect for difference and multiculturalism
technology	Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	
Search for, analysis and synthesis of data and inform Adapting to new situations Decision-making	nation, with the use of the necessary technology
Working independently	
Team work	
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
Project planning and management	
Criticism and self-criticism	
Production of free, creative and inductive thinking	
3. SYLLABUS	
IVIATLAB IS an industry standard software packa	age used extensively for Finance based computer

MATLAB is an industry standard software package used extensively for Finance based computer applications. The course aims to provide students with the necessary tools and expertise to use MATLAB in solving complex financial problems. The course shows how to write a program in MATLAB from the simple arithmetic operations to the more sophisticated tools of the language. The course covers a variety of financial applications including portfolio optimization, data handling, derivatives and risk management.

DELIVERY	Face-to-face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	This course takes place in the PC lab. Students learn to solve			
COMMUNICATIONS TECHNOLOGY	computational financial problem	s using MATLAB.		
Use of ICT in teaching, laboratory	Use of ICT in:			
education, communication with students	Teaching: MATLAB			
	Laboratory education: MATLAB			
	Communication with students: E-class, E-mail			
TEACHING METHODS	Activity	Semester workload		
The manner and methods of teaching are	Lectures	36		
described in detail.	Projects 15			
Lectures, seminars, laboratory practice,	Independent study	74		
fieldwork, study and analysis of				

bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc. The student's study hours for each learning	Course total	125		
activity are given as well as the hours of				
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION	•	s a written exam at the end of the		
Description of the evaluation procedure	semester and written assignment participates by 70% in the final gra			
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other Specifically-defined evaluation criteria are given, and if and where they are accessible to students.	by 30%. The final written exam co MATLAB programming in the lab. The evaluation criteria are mentic	nsists of problems solved through The evaluation language is Greek.		
5. ATTACHED BIBLIOGRAPHY				
- Suggested bibliography:				
 Brandimarte, P., Numerical Methods in Finance and Economics: A MATLAB-Based Introduction, John Wiley & Sons, 2006. 				
	ncial Modelling: Theory, Implemen	tation and Practice with MATLAB		
Course John Milou & Cone 2012				

Source, John Wiley & Sons, 2012. - Related academic journals: Quantitative Finance, Journal of Computational Finance.

1. GENERAL

COURSE OUTLINE

1. GENERAL				
SCHOOL	School of Busi	ness		
ACADEMIC UNIT	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71217f		SEMESTER	2 nd
COURSE TITLE	Accounting In	Accounting Information Systems and Internal Control		
INDEPENDENT TEACHING ACTIVITIES WEEKLY if credits are awarded for separate components of the course, e.g. Image: Components of the course, e.g. Image: Components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the Image: Components of the course, e.g. Image: Components of the course, e.g.		CREDITS		
LECT	TURES / LABORATORY EXERCISES 4		5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).				
COURSE TYPE	SPECIAL BACK	GROUND		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	NONE			
LANGUAGE OF INSTRUCTION and	ENGLISH			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	NO			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass.	aueb.gr/courses/	LOXR175/	
2. LEARNING OUTCOMES				

2. LEARNING OUTCOMES

Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A						
Framework of the European Higher Edu	 Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix 					
 B Guidelines for writing Learning Outcome 	25					
Upon completion of the course, students wi describe the procedures of the revenue, exp internal control system for the prevention a	II be able to prepare data flow diag penditure and conversion cycles, to	realize the importance of the				
General Competences						
Taking into consideration the general compe Diploma Supplement and appear below), at						
Search for, analysis and synthesis of data an	d Project planning and mo	anagement				
information, with the use of the necessary	Respect for difference and Respect for the natural					
technology Adapting to new situations	Respect for the natural e Showing social, professi	onal and ethical responsibility and				
Decision-making	sensitivity to gender issu	ies				
Working independently Team work	Criticism and self-criticis	m tive and inductive thinking				
Working in an international environment		ive and maactive trinking				
Working in an interdisciplinary environment						
Production of new research ideas The course aims to provide students with th	o following gonoral compotencies:					
	of data and information, with the u					
 Adapting to new situations 						
- Decision-making						
 Working independently Team work 						
- Working in an international enviro						
- Working in an interdisciplinary env	vironment (Group project)					
 Production of new research ideas Production of free, creative and in 	ductive thinking					
3. SYLLABUS						
The course consists of the following sections	5:					
1. Introduction to Transaction Processing 2. Ethics, Fraud and Internal Controls						
3. The Revenue Cycle						
4. The Expenditure Cycle I: Purchases and Ca	ash Disbursement Procedures					
5. The Expenditure Cycle II: Payroll Processin	ng and Fixed Asset Procedures					
 6. The Conversion Cycle 7. Case Study - Audit Software ACL 						
4. TEACHING and LEARNING METHODS - E	VALUATION					
DELIVERY	FACE TO FACE					
Face-to-face, Distance learning, etc. USE OF INFORMATION AND						
COMMUNICATIONS TECHNOLOGY	USE OF ICT IN TEACHING, LABOR COMMUNICATION WITH STUDE	-				
Use of ICT in teaching, laboratory						
education, communication with students						
TEACHING METHODS The manner and methods of teaching are	Activity Lectures	Semester workload				
described in detail.	Group Project	34				
Lectures, seminars, laboratory practice,	Independent Studying	55				
fieldwork, study and analysis of	Laboratory Practice	8				
bibliography, tutorials, placements, clinical practice, art workshop, interactive						
teaching, educational visits, project, essay						
writing, artistic creativity, etc.						
The student's study hours for each learning	The student's study hours for each learning Course total 125					
, , ,						

activity are given as well as the hours of	
non-directed study according to the	
principles of the ECTS	
STUDENT PERFORMANCE EVALUATION	
Description of the evaluation procedure	The methods of student assessment include a three-hour written examination (comprising multiple choice questions and case
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other	studies) [75%], a group project [15%], and laboratory work [10%].
Specifically-defined evaluation criteria are	
given, and if and where they are accessible	
to students.	
5. ATTACHED BIBLIOGRAPHY	

Hall. Accounting Information Systems. South-Western Cengage Learning.

1. GENERAL

COURSE OUTLINE

I. GENERAL					
SCHOOL	School of Bus	iness			
ACADEMIC UNIT	Department of	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71227f SEMESTER 2 nd				
COURSE TITLE	Accounting of	Accounting of Financial Institutions			
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If the whole of the course, give the weekly teac	ate components of the course, e.g. c. If the credits are awarded for the		WEEKLY TEACHING HOURS	CRED	DITS
			4	5	
Add rows if necessary. The organisation of teaching and the teaching					
methods used are described in detail at (d).					
COURSE TYPE	specialised ge	eneral			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	No				
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass	.aueb.gr/courses/	LOXR520/		
2. LEARNING OUTCOMES	•				

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes
- The purpose of the course is to introduce students to the concept and to the accounting treatment of financial

instruments. The lectures intend to enable students	to understand the role of accounting as a means of				
measuring financial activities and also as a source of	measuring financial activities and also as a source of information about the risks (credit, market, liquidity,				
operational) that financial entities face. Additionally	, the course focuses on the fundamental differences				
between the financial statements of financial and no	on financial institutions.				
General Competences					
Taking into consideration the general competences t	that the degree-holder must acquire (as these appear in the				
Diploma Supplement and appear below), at which og	f the following does the course aim?				
Search for, analysis and synthesis of data and	Project planning and management				
information, with the use of the necessary	Respect for difference and multiculturalism				
technology	Respect for the natural environment				
Adapting to new situations	Showing social, professional and ethical responsibility and				
Decision-making	sensitivity to gender issues				
Working independently	Criticism and self-criticism				
Team work	Production of free, creative and inductive thinking				
Working in an international environment					
Working in an interdisciplinary environment	Others				
Production of new research ideas					
Search for, analysis and synthesis of data and inform	nation, with the use of the necessary technology				
Adapting to new situations					
Decision-making					
Working independently					
Team work					
Working in an international environment					
Working in an interdisciplinary environment					
Production of new research ideas					
Project planning and management					
Production of free, creative and inductive thinking					
3. SYLLABUS					

Upon completion of the course, students will be able to understand topics that relate to:

a) the accounting treatment of:

o Deposits and Loans

o Repos and Reverse Repos

o Securitization of receivables

o Financial assets and liabilities

- o Leasing
- o Factoring

b) the financial statement analysis of commercial banks.

DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	Yes	
COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	32
described in detail.	Fieldwork	35
Lectures, seminars, laboratory practice,	study and analysis of	30
fieldwork, study and analysis of	bibliography	
bibliography, tutorials, placements,	Individual study	28
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of	Course total	125
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		

Description of the evaluation procedure	Written examination (problem-solving) in the Greek language
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other	
	Students are informed during lectures
Specifically-defined evaluation criteria are	
given, and if and where they are accessible	
to students.	
5. ATTACHED BIBLIOGRAPHY	
- Suggested hibliography:	

- Suggested bibliography:

- Related academic journals:

Kontos G. (2019), Accounting for Banks, Leasing and Factoring companies and Forfaiting, 3rd Edition (in Greek). Kieso, D.E., Weygandt, J.J. and Warfield, T.D. (2020), Intermediate Accounting: IFRS, 4th Edition.

GENERAL

1

COURSE OUTLINE

1. GENERAL					
SCHOOL	School of Busin	ess			
ACADEMIC UNIT	Department of	Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71229f		SEMESTER	2 nd	
COURSE TITLE	Capital Taxation	n			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total creditsWEEKLY TEACHING HOURSCREDITS		EDITS			
			4		5
Add rows if necessary. The organisation of teaching and the teaching					
methods used are described in detail at (c	1).				
COURSE TYPE	Specialised kno	wledge			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	None				
LANGUAGE OF INSTRUCTION and	English				
EXAMINATIONS:	211811311				
IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass.a	ueb.gr/courses/	MISC324/		
2. LEARNING OUTCOMES		<u> </u>			

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B

Guidelines for writing Learning Outcomes

- Upon successful completion of this course, students will be able to:
 - Understand the fundamental tax concepts that shape a tax regime.
 - Understand how international tax rules influence investment decisions.
 - Analyze the alternative tax vehicles for tax planning.

	lens of maritime industry in an international setting.	
General Competences		
Taking into consideration the general compe	etences that the degree-holder must acquire (as these appear in the	
	which of the following does the course aim?	
Search for, analysis and synthesis of data an	, , , ,	
information, with the use of the necessary	Respect for difference and multiculturalism	
technology	Respect for the natural environment	
Adapting to new situations	Showing social, professional and ethical responsibility and	
Decision-making	sensitivity to gender issues	
Working independently	Criticism and self-criticism	
Team work	Production of free, creative and inductive thinking	
Working in an international environment		
Working in an interdisciplinary environment	Others	
Production of new research ideas		
	d information, with the use of the necessary technology	
Adapting to new situations		
Decision-making		
Team work		
3. SYLLABUS		
WEEK 1		
Introduction to Taxation	la antitica. Comercia efficiencia Deductiones Tranchia and fite la co	
	le entities, Sources of Income, Deductions, Taxable profits, Loss	
Carry forwards/Carry backwards		
WEEK2		
International Taxation	income. Bilatoral tractics for the queidance of double touction	
OECD model double taxation convention	e income, Bilateral treaties for the avoidance of double taxation,	
OECD model double taxation convention		
WEEK 3		
Multinational Enterprises		
Parent company, Branches, Subsidiaries, Joint ventures, Dividends, Approaches in dividend taxation, Taxation of		
interest, royalties and financial derivatives		
WEEK 4		
Transfer Pricing		
0	nts, OECD guidelines for tax pricing, Tax penalties for transfer pricing	
manipulation		
WEEK 5		
Offshore Entities		
Tax heavens, tax loopholes, tax treatment o	f transactions with companies located in tax heavens, Foreign	
controlled entities		
WEEK 6		
Shipping taxation		
Tonnage tax system, domestic and foreign f	lagged vessels	
WEEK 7		
Value Added Tax (VAT)		
VAT for enterprises, Territorial Scope, Taxab	le transactions, VAT exempt transactions	
WEEK 8		
International VAT issues		
	es, Place of goods delivered, Place of services provided, Special tax	
exemptions for customs warehousing and sl		
4. TEACHING and LEARNING METHODS - E		
DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	ICT is used in teaching and in communication with students. MS	
COMMUNICATIONS TECHNOLOGY	PowerPoint is used during lectures while several electronic	
Use of ICT in teaching, laboratory platforms, such as MS Teams, e-class and e-mails, are used in		
education, communication with students	students' communication.	

TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	36
described in detail.	Assignment	24
Lectures, seminars, laboratory practice,	Independent studying	65
fieldwork, study and analysis of	Course total	125
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION	At the end of the course, students	s sit an overall written exam. The
Description of the evaluation procedure	exam consists of multiple-choice of	questions, short-answer
	questions, and problem-solving ex	
Language of evaluation, methods of	In addition, students have to delive	-
evaluation, summative or conclusive,	topic relevant to OECD internation	
multiple choice questionnaires, short-	The overall grade is determined b	, .
answer questions, open-ended questions,	80% x Exam Grade + 20% x Assign	
problem solving, written work,	Note: a student is required to rece	
essay/report, oral examination, public	corresponding total marks of the	exam and the assignment to pass
presentation, laboratory work, clinical	the course.	
examination of patient, art interpretation,		
other		
Constituents of the standard strategy of the standard strategy of the standard strategy of the		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY		

OECD. Action Plan on Base Erosion and Profit Shifting (Paris: OECD, 2013).

1. GENERAL

OECD. Base Erosion and Profit Shifting Project: 2015 Final Reports, Executive Summaries (Paris: OECD, 2015). OECD, Committee on Fiscal Affairs. Model Tax Convention on Income and on Capital (Paris: OECD, 2017).

OECD, Committee on Fiscal Affairs. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (Paris: OECD, 2017).

Scholes, M., Wolfson, M., Erickson, M., Hanlon, M., Maydew, E., & Shevlin, T. (2016). Taxes and business strategy: A planning approach (5th ed.). Prentice Hall.

Miller, A. and Oats, L. (2016). Principles of International Taxation (5th ed.) Bloomsbury Professional.

SCHOOL	School of Busi	ness			
	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate	Accounting and	Indice		
COURSE CODE	bm71103f		SEMESTER	2 nd	
COURSE CODE	011/11031		SEIVIESTER	Zna	
COURSE TITLE	Business Anal	ysis and Valuation			
INDEPENDENT TEACHIN			WEEKLY		
if credits are awarded for separate co			TEACHING		CREDITS
lectures, laboratory exercises, etc. If th	. If the credits are awarded for the		HOURS		CREDITS
whole of the course, give the weekly teaching hours and the total credits		noons			
			4		5
Add rows if necessary. The organisation of teaching and the teaching		the teaching			
methods used are described in detail at (c	<i>i).</i>	-			
COURSE TYPE	Specialised ge	neral knowledge			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:					

LANGUAGE OF INSTRUCTION and	Greek
EXAMINATIONS:	
IS THE COURSE OFFERED TO ERASMUS	NO
STUDENTS	
COURSE WEBSITE (URL)	
2. LEARNING OUTCOMES	
Learning outcomes	
-	owledge, skills and competences of an appropriate level, which the
students will acquire with the successful c	ompletion of the course are described.
Consult Appendix A	
• Description of the level of learning ou	tcomes for each qualifications cycle, according to the Qualifications
Framework of the European Higher E	ducation Area
• Descriptors for Levels 6, 7 & 8 of the B	European Qualifications Framework for Lifelong Learning and Appendix
В	
Guidelines for writing Learning Outco	mes
This course introduces and develops a fra	mework for business analysis and valuation using financial statement
data.	
General Competences	
-	npetences that the degree-holder must acquire (as these appear in the
Diploma Supplement and appear below),	at which of the following does the course aim?
Search for, analysis and synthesis of data	
information, with the use of the necessary	
technology	Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environme	ent Others
Production of new research ideas	
	and information, with the use of the necessary technology
Adapting to new situations	
Decision-making	
Working independently	
3. SYLLABUS	
A Framework for Business Analysis and	Valuation Using Financial Statements
Business Analysis and Valuation Tools	
o Industry Analysis	
o Competitive Strategy Analysis	
o Corporate Strategy Analysis	a basta
Overview /Implementing Accounting Ar	เลเพราร
o Factors Influencing Accounting Quality	
o Steps in Accounting Analysis	

- o Steps in Accounting Analysis o Accounting Analysis Pitfalls
- Financial Analysis
- o Ratio Analysis
- o Cash Flow Analysis
- Prospective Analysis: Forecasting-Valuation Implementation
- o Defining Value for Shareholders
- o The Discounted Cash Flow model
- o The Discounted Abnormal Earnings Valuation model
- Case Studies

DELIVERY	F	Face-to-face	
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	l	Use of ICT in teaching and commu	inication with students
COMMUNICATIONS TECHNOLOGY			
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Π	Activity	Semester workload

The manner and methods of teaching are	Lectures	32
described in detail.	Fieldwork	18
Lectures, seminars, laboratory practice,	study and analysis of	18
fieldwork, study and analysis of	bibliography	
bibliography, tutorials, placements,	project,	10
clinical practice, art workshop, interactive	essay writing	10
teaching, educational visits, project, essay	Self Study	37
writing, artistic creativity, etc.		
<i></i>		
The student's study hours for each learning		
activity are given as well as the hours of	Course total	125
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		
Description of the evaluation procedure	Language of evaluation: Greek	
	Final exam: 75%	
Language of evaluation, methods of	Project: 25%	
evaluation, summative or conclusive,	2	
multiple choice questionnaires, short-		
answer questions, open-ended questions,		
problem solving, written work,		
essay/report, oral examination, public		
presentation, laboratory work, clinical		
examination of patient, art interpretation,		
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY		
- Suggested bibliography:		

Business Analysis and Valuation: IFRS Edition (Text and Cases), Krishna G. Palepu, Paul M. Healy, and Erik Peek, 6th Edition, 2022

- Related academic journals:

1. GENERAL

I. GENERAL				
SCHOOL	School of Busi	ness		
ACADEMIC UNIT	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate	Postgraduate		
COURSE CODE	bm71111f		SEMESTER	2 nd
COURSE TITLE	Auditing			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS	
		Lectures	4	5
Add rows if necessary. The organisation of teaching and the teaching				
methods used are described in detail at (d).				
COURSE TYPE	Special Backgr	round		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:				
	expected to have mastered Financial Accounting I and II before they take this course			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				

IS THE COURSE OFFERED TO ERASMUS	No
STUDENTS	
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR263/
2. LEARNING OUTCOMES	
Learning outcomes	
The course learning outcomes, specific know	owledge, skills and competences of an appropriate level, which the
students will acquire with the successful c	ompletion of the course are described.
Consult Appendix A	
	tcomes for each qualifications cycle, according to the Qualifications
Framework of the European Higher Ed	
	uropean Qualifications Framework for Lifelong Learning and Appendix
В	
• Guidelines for writing Learning Outco	mes
	roduction to auditing and assurance services. It is designed for the
· · · · · ·	d practice of auditing. By developing both an understanding of the
	iting and the ability to apply and adapt these concepts and principles in
	essential to an auditor for life-long learning.
	incepts of auditing, with the emphasis being on the practice of auditing
in the external (public company audits) ar	
	its (both internal and external) play, their purpose, and the value that
they provide.	
	d, and apply current auditing standards and guidance relating to
ethics, independence, and other professio	
	arious professional certification exams
General Competences	
	petences that the degree-holder must acquire (as these appear in the
	at which of the following does the course aim?
Search for, analysis and synthesis of data	
information, with the use of the necessary	
technology	Respect for the natural environment
Adapting to new situations Showing social, professional and ethical responsibility and constituity to gonder issues	
Decision-making sensitivity to gender issues Working independently Criticism and self-criticism	
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	nt Others
Production of new research ideas	int Others
	and information, with the use of the necessary technology
Adapting to new situations	and mjormation, with the use of the necessary technology
Decision-making	
Working independently	
Working in an international environment	
Working in an interdisciplinary environme	nt
Criticism and self-criticism	
Production of free, creative, and inductive	thinking
3. SYLLABUS	Chinking
Institutional framework of auditing service	25
Auditing and related services	
Professional ethics and legal responsibiliti	es
Risk assessment – audit planning	
Audit procedures, evidence, sampling	
Controls: understanding, evaluation, testi	ng
Auditing revenues and receivables	'б
Completion of the audit	
Audit reports	
4. TEACHING and LEARNING METHODS -	EVALUATION
DELIVER	
Face-to-face, Distance learning, etc	
, ace to juce, Distance rearning, etc	problems and case assignments.
USE OF INFORMATION AND	
Use of ICT in teaching, laboratory	
education, communication with student.	2

TEACHING METHODS	A ativity	Som opton worklogd	
	Activity	Semester workload	
The manner and methods of teaching are described in detail.	Lectures Study and analysis of	36 89	
		89	
Lectures, seminars, laboratory practice,	bibliography		
fieldwork, study and analysis of			
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay	Course total	125	
writing, artistic creativity, etc.		125	
The student's study hours for each learning			
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	1) Three (3) on-line week	kly quizzes on Sunday afternoons	
Description of the evaluation procedure	which will count for 30% of you 2) A final exam, counting f	-	
Language of evaluation methods of	The final exam will be closed boo	, .	
Language of evaluation, methods of evaluation, summative or conclusive,	The final exam will be closed boo	κ.	
multiple choice questionnaires, short-			
answer questions, open-ended questions,	Evaluation criteria are available th	arough a class and the	
problem solving, written work,	introductory handout given to stu	0	
essay/report, oral examination, public		duents.	
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY			
The recommended textbook is			
K M Johnstone-Zehms, A A. Gramling and L	E. Rittenberg. 2019.Auditing: A R	isk Based-Approach, 11 th edition.	
Cengage			
Or			
Κ. Καραμάνης. 2008. Σύγχρονη Ελεγκτική.	Εταιρεία Αξιοποίησης & Διαχείρισr	ης Της Περιουσίας Του ΟΠΑ	
Journals where students may find interesting	g papers:		
	Accounting, Organizations and Society		
Accounting, Auditing and Accountability Jou	ırnal		
Critical Perspectives on Accounting			
Accounting and Business Research			
British Accounting Review			
Handouts, cases, and articles are distributed	d to the class via e-class.		

1. GENERAL					
SCHOOL	School of Business				
ACADEMIC	Department of Accou	nting and Finance			
UNIT					
LEVEL OF	Postgraduate				
STUDIES					
COURSE CODE	bm71106f		SEMESTER	2 nd	
COURSE TITLE	Risk Management				
if credits are aw course, e.g. lectur are awarded for	ENDENT TEACHING AC warded for separate co res, laboratory exercise the whole of the cours ing hours and the total	emponents of the es, etc. If the credits se, give the weekly	WEEKLY TEACHING HOURS	i	CREDITS
			4		5

Add rows if neces	ssary. The organisation of teaching a	and the
	ls used are described in detail at (d).	
COURSE TYPE	Specialized general knowledge, sk	ills development
general		
background,		
special		
background,		
specialised		
general		
knowledge,		
skills		
development		
PREREQUISITE		
COURSES:		
COORSES.		
LANGUAGE OF	Greek	
INSTRUCTION	Greek	
and		
EXAMINATION		
S:		
IS THE COURSE	No	
OFFERED TO	140	
ERASMUS		
STUDENTS		
COURSE	https://oclass.augh.gr/modulos/d	ocument/index.php?course=LOXR144&openDir=/4b90ca
WEBSITE (URL)	87yvwc	
2. LEARNING OL		
Learning outcom		
-		ills and competences of an appropriate level, which the
	uire with the successful completion of	
Consult Appendix		j the course are acsentica.
		each qualifications cycle, according to the Qualifications
	of the European Higher Education Ar	
		ualifications Framework for Lifelong Learning and Appendix
B	or Levels 0, 7 & 8 0j the European Q	aunifications framework for Eijelong Learning and Appendix
_	or writing Learning Outcomes	
		I risks, apply the appropriate risk measurement
	e taking into consideration the pros	
General Compete		sand cons of alternative methods.
· · · · · · · · · · · · · · · · · · ·		hat the degree-holder must acquire (as these appear in the
-	nent and appear below), at which of	
	sis and synthesis of data and	Project planning and management
	the use of the necessary	Respect for difference and multiculturalism
technology	The use of the necessary	Respect for the natural environment
Adapting to new	situations	Showing social, professional and ethical responsibility and
Decision-making		sensitivity to gender issues
Working indepen	dently	Criticism and self-criticism
Team work		Production of free, creative and inductive thinking
	ternational environment	
-	terdisciplinary environment	Others
Production of new		
		ation, with the use of the necessary technology.

Search for, analysis and synthesis of data and information, with the use of the necessary technology. Decision making

Working independently.

3. SYLLABUS

- Definition and identification of Financial Risk Types
- Market Risk: Value at Risk, Parametric Method, Non-Parametric method, GARCH method
- Backtesting: definition and techniques
- Credit Risk: Migration Approach, Credit Value at Risk, Actuarial Method
- Extreme Value Theory

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face to face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND		
COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are		
described in detail.	Lectures	24
Lectures, seminars, laboratory practice,	Study and analysis of	60
fieldwork, study and analysis of	bibliography	
bibliography, tutorials, placements,	Interactive teaching	3
clinical practice, art workshop, interactive	Educational visits	3
teaching, educational visits, project, essay	Group Assignment and Essay	35
writing, artistic creativity, etc.	Writing	
The student's study hours for each learning		
activity are given as well as the hours of		
non-directed study according to the	Course total	125
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION	Written exam	
Description of the evaluation procedure		
Language of evaluation, methods of		
evaluation, summative or conclusive,		
multiple choice questionnaires, short-		
answer questions, open-ended questions,		
problem solving, written work,		
essay/report, oral examination, public		
presentation, laboratory work, clinical		
presentation, laboratory work, chinear		
examination of patient, art interpretation,		
examination of patient, art interpretation,		
examination of patient, art interpretation,		
examination of patient, art interpretation, other		
examination of patient, art interpretation, other Specifically-defined evaluation criteria are		

- Related academic journals:

COONSE			
School of Busi	ness		
Department o	Department of Accounting and Finance		
Postgraduate			
bm71212f		SEMESTER	2 nd
Fraud Examina	ation		
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS
	LECTURES	4	5
f teaching and t	the teaching		
1).			
SPECIAL BACK	GROUND		
	Department of Postgraduate bm71212f Fraud Examina IG ACTIVITIES mponents of the e credits are aw hing hours and f teaching and to t).	Postgraduate bm71212f Fraud Examination IG ACTIVITIES mponents of the course, e.g. e credits are awarded for the hing hours and the total credits LECTURES f teaching and the teaching	Department of Accounting and Finance Postgraduate bm71212f Fraud Examination IG ACTIVITIES mponents of the course, e.g. e credits are awarded for the hing hours and the total credits LECTURES 4 f teaching and the teaching [].

PREREQUISITE COURSES:	NONE		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	ENGLISH		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR306/		
2. LEARNING OUTCOMES	https://eddshddeb.gi/eddhde/edhddd/		
Learning outcomes			
0	owledge, skills and competences of an appropriate level, which the completion of the course are described.		
Consult Appendix A			
Description of the level of learning ou Framework of the European Higher E	itcomes for each qualifications cycle, according to the Qualifications ducation Area		
 Descriptors for Levels 6, 7 & 8 of the I B 	European Qualifications Framework for Lifelong Learning and Appendix		
Guidelines for writing Learning Outco	omes		
	e, participants will be able to acquire knowledge with respect to the		
following topics:			
- Introduction to Fraud Examination			
- Asset Misappropriation I: Skimming and			
- Asset Misappropriation II: Billing, Payrol	•		
- Asset Misappropriation III: Register Disb Schemes	ursement, Non-Cash Asset Misappropriation, and Check Tampering		
- Corruption Schemes			
- Financial Statement Fraud Schemes			
- Interviews and Fraud Investigation Pract	tical Issues		
General Competences			
Taking into consideration the general con	npetences that the degree-holder must acquire (as these appear in the		
Diploma Supplement and appear below),	at which of the following does the course aim?		
Search for, analysis and synthesis of data			
information, with the use of the necessary			
technology	Respect for the natural environment		
Adapting to new situations	Showing social, professional and ethical responsibility and		
Decision-making Working independently	sensitivity to gender issues Criticism and self-criticism		
Team work	Production of free, creative and inductive thinking		
Working in an international environment			
Working in an interdisciplinary environme			
Production of new research ideas			
The course aims to provide students with			
	sis of data and information, with the use of the necessary technology		
- Adapting to new situations			
_	- Decision-making		
 Working independently Team work 	- Working independently		
	vironment (Group project)		
 Production of new research ideas 			
 Production of free, creative and inductive thinking 			
3. SYLLABUS			
	s to familiarize students with the various occupational fraud schemes.		
	ve case studies, and examine the preventive and detective controls that		
the firm's management may adopt t			

DELIVERY	FACE TO FACE
Face-to-face, Distance learning, etc.	
USE OF INFORMATION AND	USE OF ICT IN TEACHING AND COMMUNICATION WITH STUDENTS
COMMUNICATIONS TECHNOLOGY	
Use of ICT in teaching, laboratory	
education, communication with students	

TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	36
described in detail.	Group Project	40
Lectures, seminars, laboratory practice,	Independent Studying	49
fieldwork, study and analysis of		
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning	Course total	125
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		
Description of the evaluation procedure	The methods of student assessme	ent include a three-hour written
	examination (comprising multiple	choice questions and case
Language of evaluation, methods of	studies) and a group project. The	exam accounts for 80% of the
evaluation, summative or conclusive,	final mark, while the group projec	t for the remaining 20%.
multiple choice questionnaires, short-		
answer questions, open-ended questions,		
problem solving, written work,		
essay/report, oral examination, public		
presentation, laboratory work, clinical		
examination of patient, art interpretation,		
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY		

Required Reading: Wells, Joseph (2014). Principles of Fraud Examination. Wiley. Further Reading: ACFE Material

1. GENERAL

1. GENERAL					
SCHOOL	School of Busi	ness			
ACADEMIC UNIT	Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71218f		SEMESTER	2 nd	
COURSE TITLE	Public sector accounting				
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS		CREDITS	
Lectures			4		5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).					
COURSE TYPE general background, special background, specialised general knowledge, skills development PREREQUISITE COURSES:	specialised get Accounting	neral knowledge			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek				
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No				

COURSE WEBSITE (URL) https://	/eclass.aueb.gr/courses/LOXR522/	
2. LEARNING OUTCOMES		
Learning outcomes		
The course learning outcomes, specific knowledge,	skills and competences of an appropriate level, which the	
students will acquire with the successful completio	on of the course are described.	
Consult Appendix A		
Description of the level of learning outcomes f	or each qualifications cycle, according to the Qualifications	
Framework of the European Higher Education	Area	
 Descriptors for Levels 6, 7 & 8 of the European B 	Qualifications Framework for Lifelong Learning and Appendix	
• Guidelines for writing Learning Outcomes		
After successfully completing this course, students	s will be able to:	
(1) Comprehend the characteristics of the public	sector and to apply the different accounting bases applicab	
in the public sector (cash, modified cash, mod	dified accrual, accrual basis)	
(2) Comprehend financial reporting and the finan	ncial statements prepared by public sector entities	
(3) Comprehend the budget function in the public	ic sector and modern approaches for the budget developmen	
(4) Comprehend and apply accounting for the General Government.		
(5) Recognize developments in the International Public Sector Accounting Standards (IPSAS) and European Public		
Sector Accounting Standards (EPSAS)		
General Competences		
	s that the degree-holder must acquire (as these appear in the	
Diploma Supplement and appear below), at which		
Search for, analysis and synthesis of data and	Project planning and management	
information, with the use of the necessary	Respect for difference and multiculturalism	
technology	Respect for the natural environment	
Adapting to new situations	Showing social, professional and ethical responsibility and	
Decision-making	sensitivity to gender issues	
Working independently Team work	Criticism and self-criticism	
	Production of free, creative and inductive thinking	
Working in an international environment Working in an interdisciplinary environment	 Others	
Production of new research ideas	Others	

- Search for, analysis and synthesis of data and information, with the use of the necessary technology
 Decision-making
- Team Work

3. SYLLABUS

- (1) New Public Management and New Public Financial Management
- (2) Public sector accounting bases: cash basis, modified cash and modified accrual bases, accrual bases
- (3) Financial reporting and the financial statements of Local Governments, and Central Government
- (4) The Budget: function and types of budgeting
- (5) Accounting for the General Government (PD 54/2018)
- (6) International Public Sector Accounting Standards (IPSAS) and European Public Sector Accounting Standards (EPSAS).

DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	Use of ICT in teaching and communication with students	
COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	24
described in detail.	interactive teaching	15
Lectures, seminars, laboratory practice,	seminars	6
fieldwork, study and analysis of	project	80
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning	Course total	125

activity are given as well as the hours of	
non-directed study according to the	
principles of the ECTS	
STUDENT PERFORMANCE EVALUATION	
Description of the evaluation procedure	Language of evaluation: Greek
	Method of evaluation: 80% of the final grade from the final written
Language of evaluation, methods of	exam, 20% from the project.
evaluation, summative or conclusive,	All relevant information is available at the course's page in eclass.
multiple choice questionnaires, short-	
answer questions, open-ended questions,	
problem solving, written work,	
essay/report, oral examination, public	
presentation, laboratory work, clinical	
examination of patient, art interpretation,	
other	
Specifically-defined evaluation criteria are	
given, and if and where they are accessible	
to students.	
(5) ATTACHED BIBLIOGRAPHY	

- Suggested bibliography:

1.Κοέν, Σ. και Καρατζήμας, Σ. (2020) «Λογιστική Δημοσίου Τομέα: Τάσεις και Πρακτικές», Εκδόσεις Οικονομικού Πανεπιστημίου Αθηνών

Related academic journals:
 Financial Accountability and Management
 Accounting Forum
 Public Management Review
 Public Money & Management

	COURSE	OUTLINE			
1. GENERAL					
SCHOOL	School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71230f SEMESTER 2 nd				
COURSE TITLE	Financial Instruments: Accounting and Valuation				
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS		CREDITS	
			4		5
Add rows if necessary. The organisation of teaching and the teaching					
methods used are described in detail at (d).					
COURSE TYPE	Specialised ger	neral knowledge			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	None				
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR303/				
2. LEARNING OUTCOMES					
Learning outcomes					

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix R
- Guidelines for writing Learning Outcomes

The course covers the basic derivative securities, derivative markets and their functions, the pricing of derivative securities via stochastic processes and the risk management of financial positions via derivatives. Computational techniques of pricing derivatives are also covered. Specifically, the students

- will gain a deep understanding of financial derivatives
- will appreciate the role of derivative securities in hedging and risk management ٠
- will be able to price financial derivatives using analytical and numerical methods

Moreover, the purpose of the course is to deal with issues related to the Accounting treatment of the Financial Instruments of the Financial Reports. (Accounting for Financial Instruments - IFRS9)

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and Project planning and management information, with the use of the necessary Respect for difference and multiculturalism Respect for the natural environment technology Adapting to new situations Showing social, professional and ethical responsibility and Decision-making sensitivity to gender issues Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking Working in an international environment Working in an interdisciplinary environment Others... Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently or Team work (via the course assignment) Working in an interdisciplinary environment Production of new research ideas Respect for difference and multiculturalism Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking SYLLABUS The following topics are covered: Futures contracts and hedging

- Forward contracts and pricing
- Swaps
- Options contracts: Characteristics and trading strategies
- Pricing options contracts
- An analysis of the accounting treatment of
- Financial Assets
- Financial Liabilities
- Derivatives
- -Impairment and reclassification of financial assets
- -Accounting treatment of risk hedging (Hedging Fair Value Hedge Cash Flow Hedge)

-Accounting for Derivatives -Embedded Derivatives.

DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	ICT is used in the teaching of the course, as well as in the		
COMMUNICATIONS TECHNOLOGY	communication with the students		
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	24	

described in detail.	Independent work	51
Lectures, seminars, laboratory practice,	Self Reading	50
fieldwork, study and analysis of	Course total	125
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION	The evaluation of the course is c	onducted via a written examination
Description of the evaluation procedure	The written examination is a con and problems to be solved.	mbination of open-ended question
Language of evaluation, methods of		nunicated to the students in the firs
evaluation, summative or conclusive,	lecture and are also available on	line at the course's eclass page.
multiple choice questionnaires, short-		
answer questions, open-ended questions,		
problem solving, written work,		
essay/report, oral examination, public		
presentation, laboratory work, clinical		
examination of patient, art interpretation,		
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY		
- Suggested bibliography:		
	, and Other Derivatives, 9th edition	
	es Markets, 9th edition, Prentice H	all
 Interpretation and application of IFRS 9 	IFRS Standards, Wiley	
- Related academic journals:		
 Black, F., & Scholes, M. (1973). The price 81(3), 637-654. 	ing of options and corporate liabil	ities. Journal of Political Economy,
 Merton, R. C. (1973). Theory of ration Science, 141-183. 	nal option pricing. The Bell Journa	l of Economics and Management
Court C Doos C A & Dubinotoin M	(1070) Option pricing: A simplifi	ad an average to use of Financial

- Cox, J. C., Ross, S. A., & Rubinstein, M. (1979). Option pricing: A simplified approach. Journal of Financial Economics, 7(3), 229-263.
- Longstaff, F. A., & Schwartz, E. S. (2001). Valuing American options by simulation: A simple least-squares approach. The Review of Financial Studies, 14(1), 113-147.

1. GENERAL

COURSE OUTLINE

I. GENERAL				
SCHOOL	School of Busi	School of Business		
ACADEMIC UNIT	Department o	f Accounting and I	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71213f	bm71213f SEMESTER 2 nd		
COURSE TITLE	Indirect Taxation			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS	
Lectures		4	5	
Add rows if necessary. The organisation o	f teaching and t	he teaching		

COURSE TYPE	Special Background			
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR462/			
2. LEARNING OUTCOMES				
Learning outcomes				
The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the				
students will acquire with the successful completion of the course are described.				
Consult Appendix A				
• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications				
Framework of the European Higher Education Area				
• Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix				
В				
Guidelines for writing Learning Outco				
Upon successful completion of the course				
 Understand how VAT is applied to er 	ntities subject to taxation.			

- Know the VAT implications.
- Understand how VAT is applied at an international setting for goods and services.
- Know the implications of the VAT deduction right.
- Handle situations where there is a co-existence of transactions with and without VAT deduction right.
- Apply fixed asset arrangements.
- Know the various VAT regimes.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary	Respect for difference and multiculturalism
technology	Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	

Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations

Decision-making

Working independently

3. SYLLABUS

VAT fundamentals

Fundamental concepts, basic application, VAT obligation, entities subject to VAT, entities non-subject to VAT, entities subject to VAT but exempted

Goods supply and service provision

Goods supply, special (non-recoverable) goods, self-supply of goods, self-provision of services <u>Imports from third countries and intra-community transactions</u>

Imports, customs territory, customs regimes, import duties, customs value, tax value, intra-community acquisitions and intra-community supplies, place of service provision, B2B and B2C, exemptions, VAT procedures <u>VAT deduction right</u>

Exempt transactions, exempt transactions without deduction right, exempt transactions with deduction right, co-existence of transactions with and without deduction right, Pro-rata, fixed asset arrangements <u>Special VAT schemes</u>

Small enterprises, flat-rate farmers, travel agents, second-hand goods and works of art

DELIVERY	Face-to-face
Face-to-face, Distance learning, etc.	

USE OF INFORMATION AND	ICT is used in teaching and in com				
COMMUNICATIONS TECHNOLOGY	PowerPoint is used during lectures while several electronic				
Use of ICT in teaching, laboratory	platforms, such as MS Teams, e-class and e-mails, are used in				
education, communication with students	students' communication.	~			
TEACHING METHODS	Activity	Semester workload			
The manner and methods of teaching are	Lectures	36			
described in detail.	Assignment	24			
Lectures, seminars, laboratory practice,	Independent studying	65			
fieldwork, study and analysis of	Course total	125			
bibliography, tutorials, placements,					
clinical practice, art workshop, interactive					
teaching, educational visits, project, essay					
writing, artistic creativity, etc.					
The student's study hours for each learning					
activity are given as well as the hours of					
non-directed study according to the					
principles of the ECTS					
STUDENT PERFORMANCE EVALUATION	At the end of the course, student				
Description of the evaluation procedure	exam consists of multiple-choice				
	questions, and problem-solving e				
Language of evaluation, methods of	In addition, students have to deliver a team assignment about a				
evaluation, summative or conclusive,	topic from the EU Court of Justice legislation for VAT issues.				
multiple choice questionnaires, short-	The overall grade is determined b				
answer questions, open-ended questions,	80% x Exam Grade + 20% x Assigr				
problem solving, written work,	Note: a student is required to receive at least 50% of the				
essay/report, oral examination, public	corresponding total marks of the exam and the assignment to pass				
presentation, laboratory work, clinical	the course.				
examination of patient, art interpretation,					
other					
Specifically-defined evaluation criteria are					
given, and if and where they are accessible					
to students.					
5. ATTACHED BIBLIOGRAPHY					
- Suggested bibliography:					
 Hevas, D. (2017): Tax accounting issues 					
 Stamatopoulos, D., & Kloni, A. (2015): 		RIN Publishing.			
	helevalle web resources in Europa and Corna				
- Related academic journals:					
The Accounting Review					
 Journal of Accounting and Economics 					
 Journal of Accounting Research 	-				
 Contemporary Accounting Research 					
 International Journal of Accounting 					
 Journal of International Accounting, Au 	iditing and Taxation				
 National Tax Journal 					
<u> </u>					

COURSE OUTLINE

COORSE OOTENTE					
1. GENERAL					
SCHOOL	School of Busi	iness			
ACADEMIC UNIT	Department o	of Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71225f	bm71225f SEMESTER 2 nd			
COURSE TITLE	Behavioral Finance				
INDEPENDENT TEACHIN	PENDENT TEACHING ACTIVITIES				CREDITS
Lectures	Lectures 4				
Studying and literatu	rure review 8				

Project / Assignmen	t / Essav	2			
5			5		
COURSE TYPE	Specialised general knowledges				
PREREQUISITE COURSES:	NONE				
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek				
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No				
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/	LOXR150/			
2. LEARNING OUTCOMES					
Learning outcomes					
 Traditional economics and finance is developed on the assumption of a rational utility maximizing economic agent. Recent empirical evidence, however, suggests that real people behave differently than assumed. This module reviews the literature on cognitive psychology as regards to human and investor behaviour and contrasts this with the behavior that is expected from traditional models. We discuss Prospect Theory (PT), i.e., a theory alternative to Expected Utility Theory (EUT), and show that many empirical phenomena that are considered as 'anomalies' by traditional finance can be explained within this framework. The module also discusses empirical findings on various related issues such as herding behaviour, measures of herding, investor overreaction and under-reaction, measurement of investor sentiment, mental accounting, overconfidence, the house-money effect, the dividend puzzle, the equity premium puzzle, the closed-end fund puzzle, among others. Be able to understand, describe, and differentiate between different economic paradigms and financial situations, and be able to understand the structure and interaction of financial factors and modern capital markets with regards to behavioral finance. Be able to synthesize the knowledge acquired from the course and apply critical analysis and thinking to real financial situations. Be able to explain the main issues and concepts of behavioral finance To provide an opportunity for the critical evaluation of recent empirical studies and empirical findings in the area To examine phenomena that affect investment decisions / behavior To discuss behavioral explanations of observed capital market inefficiencies 					
General Competences					
Search for, analysis and synthesis of data a Working in an international environment	and information, with the use of	the necessary techno	ology, Teamwork,		
SYLLABUS Prospect Theory					
Heuristics / Investor Biases					
Overconfidence					
Empirical Puzzles and Behaviora	l Explanations				
Over-reaction / Under-reaction	arkata				
 Herding Behavior in Financial Markets Investor Sentiment: Measurement & Empirical Evidence 					
 Behavioral Finance Theories 					
Empirical Findings					
4. TEACHING and LEARNING METHODS - EVALUATION					
DELIVERY					
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY	5	unication with studer	nts		
TEACHING METHODS	<i>Activity</i>		r workload		
	Lectures, study and analysis of bibliography		36 60		
	project, essay writing	,	29		
	project, cooky writing				

	Course total	125	
STUDENT PERFORMANCE EVALUATION	Language: Greek		
	Evaluation:		
	Final Written Exam: (70%) Written Assignment and Public Pr	resentation: (30%)	

5. ATTACHED BIBLIOGRAPHY

ΣΚΕΨΗ, ΑΡΓΗ ΚΑΙ ΓΡΗΓΟΡΗ, DANIEL KAHNEMAN, 2014, Εκδόσεις Κάτοπτρο Συμπεριφορική χρηματοοικονομική: Εισαγωγικά στοιχεία, Αλεξάκης Χρήστος, ,Ξανθάκης Μανώλης, 2008

Σημειώσεις Διαλέξεων (e-class) και Research Papers (ανακοινώσεις σε διαλέξεις) -Συναφή επιστημονικά περιοδικά (ενδεικτικά): Journal of Behavioral Finance Review of Behavioral Finance Journal of Economic Psychology Journal of Finance Journal of Finance Journal of Financial Economics Journal of Banking and Finance

International Review of Financial Analysis

COURSE OUTLINE

1. GENERAL			
SCHOOL	School of Business		
ACADEMIC UNIT	Department of Accounting and Finance		
LEVEL OF STUDIES	Postgraduate		
COURSE CODE	bm71220f	SEMESTER	2 nd
COURSE TITLE	Market Microstructure and Dealing Room Simulations		
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	weekLy weekLy TEACHING CREDITS		CREDITS
		4	5
Add rows if necessary. The organisation o	f teaching and the teaching		
methods used are described in detail at (a).		
COURSE TYPE	Special Background		
general background,			
special background, specialised general			
knowledge, skills development			
PREREQUISITE COURSES:	None		
LANGUAGE OF INSTRUCTION and	English		
EXAMINATIONS:			
IS THE COURSE OFFERED TO ERASMUS	No		
STUDENTS			
COURSE WEBSITE (URL)			
2. LEARNING OUTCOMES			

LEARNING OUTCOMES

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Students who complete the course will be able to identify the main market structures, understand their principles, as well as main types of participants operating therein. The student will be able to interpret the very short-term

market dynamics, as well as to assess the po	ssible strategic decisions that trade	ers face over the course of a day		
General Competences				
Taking into consideration the general compe	ptences that the degree-holder mus	t acquire (as these annear in the		
Diploma Supplement and appear below), at				
Search for, analysis and synthesis of data an				
		-		
information, with the use of the necessary	Respect for difference an			
technology	Respect for the natural e			
Adapting to new situations		nal and ethical responsibility and		
Decision-making	sensitivity to gender issue			
Working independently	Criticism and self-criticism			
Team work	Production of free, creati	ve ana inductive thinking		
Working in an international environment	 Oth and			
Working in an interdisciplinary environment	Others			
Production of new research ideas		a second to share be set a second		
Search for, analysis and synthesis of data an	d information, with the use of the r	lecessary technology		
Adapting to new situations				
Decision-making				
Working independently				
Working in an international environment				
Working in an interdisciplinary environment				
Production of new research ideas				
Project planning and management				
Criticism and self-criticism				
Production of free, creative and inductive th	inking			
. SYLLABUS				
Market Microstructure is the field that	-			
Specifically, the dynamics of trade and	price developments in different ma	rkets are examined by		
studying:				
 the rules governing trading. 				
 the types of market-participant 	S.			
 their incentives, and the strategies they choose to achieve their objectives. 				
• The course covers the following topics:				
	dealers, brokers, clearing and settle	ement.		
 Orders, Algos and algorithmic tr 	rading.			
• The role of dealers, brokers.				
-	s (profit-motivated, utilitarian, nois			
	e categories and how they affect the	e market mechanism.		
 Price discovery in exchanges an 				
	n in market prices and the informa			
	n, Dealer-to-Customer, Crossing-net	•		
	tility, their relationship and how the	ey both affect market		
efficiency.				
-	nformation, strategies for exploiting	g the information advantage		
and ways of protection again	-			
 Key microstructure models: Garman, Roll, Glosten-Millgrom, Kyle. 				
. TEACHING and LEARNING METHODS - E				
DELIVERY	Face-to-face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	ICT is used in the teaching of the o			
COMMUNICATIONS TECHNOLOGY	communication with the students			
Use of ICT in teaching, laboratory	There will be 3 sessions in the lab	for applied work. In these		
education, communication with students	workshops students will be able to			
	term trading strategies under hyp	othetical scenarios, observe		
order-book simulations, and analyze stylized stock market				
	order-book simulations, and analy	ze stylized stock market		
	order-book simulations, and analy	ze stylized stock market		

TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	24
described in detail.	Project	28
Lectures, seminars, laboratory practice,	Independent work	40
fieldwork, study and analysis of	Lab practice	6
bibliography, tutorials, placements,	Educational visits	5
clinical practice, art workshop, interactive	Study and analysis of	50

teaching, educational visits, project, essay	bibliography			
writing, artistic creativity, etc.	Case study	12		
The student's study hours for each learning	Course total	125		
activity are given as well as the hours of				
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION	The evaluation of the course is conducted via a written examination			
Description of the evaluation procedure		0%). The project is a case study on		
	speculative and hedging strategies using credit derivatives and			
Language of evaluation, methods of		teams (pairs) or individually. The		
evaluation, summative or conclusive,		s on their problem-solving abilities		
multiple choice questionnaires, short-		ng written work, backed up by		
answer questions, open-ended questions,	computations/estimations.			
problem solving, written work,		combination of multiple-choice		
essay/report, oral examination, public	questions, open-ended questions	•		
presentation, laboratory work, clinical	The evaluation criteria are commu first lecture and are also available			
examination of patient, art interpretation, other		online at the course's eclass		
other	page.			
Specifically-defined evaluation criteria are				
given, and if and where they are accessible				
to students.				
5. ATTACHED BIBLIOGRAPHY				
- Suggested bibliography:				
• L. Harris, "Trading and Exchanges – Ma	arket Microstructure for Practitione	rs", Oxford University Press,		
2003				
J. Hasbrouck, "Empirical Market Micros	structure – Economic and Statistical	Perspectives on the Dynamics		
of Trade in Securities Market", 2006				
M. O'Hara, "Market Microstructure The	eory", Basil Blackwell, Cambridge, 1	995.		
- Related academic journals:				

- Selected articles from the Journal of Finance
 - Journal of Financial Markets

COURSE OUTLINE

	COURSE	OUTLINE		
1. GENERAL				
SCHOOL	School of Busi	ness		
ACADEMIC UNIT	Department o	Department of Accounting and Finance		
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71221f SEMESTER 2 nd			
COURSE TITLE	Shipping Finance			
INDEPENDENT TEACHIN if credits are awarded for separate co lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS	CREDITS
			4	5
Add rows if necessary. The organisation o	f teaching and t	the teaching		
methods used are described in detail at (a	1).			
COURSE TYPE	Specialized kn	owledge		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				

	lass.aueb.gr/courses/MISC210/					
2. LEARNING OUTCOMES						
Learning outcomes	ville and competences of an appropriate level which the					
	xills and competences of an appropriate level, which the					
students will acquire with the successful completion of	of the course are described.					
Consult Appendix A						
• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications						
Framework of the European Higher Education Area						
	ualifications Framework for Lifelong Learning and Appendix					
В						
Guidelines for writing Learning Outcomes						
At the end of the course students will have:						
 familiarised themselves with the system of specificities of it 	of financing companies in the maritime industry and the					
 understood the economics of the Shipping 	industry – supply, demand and the relevant markets to be					
analysed for the understanding of the in	dustry, its international character and the cyclicality of					
shipping markets						
 learned how to assess investments in the s 	ector and investment decisions					
 understood the principles of evaluating ma 	ritime bank loan applications					
	ry and develop strategies for its management					
General Competences						
•	hat the degree-holder must acquire (as these appear in the					
Diploma Supplement and appear below), at which of						
Search for, analysis and synthesis of data and	Project planning and management					
information, with the use of the necessary	Respect for difference and multiculturalism					
technology	Respect for the natural environment					
Adapting to new situations	Showing social, professional and ethical responsibility and					
Decision-making	sensitivity to gender issues					
Working independently	Criticism and self-criticism					
Team work	Production of free, creative and inductive thinking					
Working in an international environment						
Working in an interdisciplinary environment	Others					
Production of new research ideas						
All the competences below apply to this course unit:						
	nd information, with the use of the necessary technology					
 Adapting to new situations 	nu mormation, with the use of the necessary technology					
Decision-making						
Working independently and Team-work						
Working in an international environment						
Working in an interdisciplinary environmer						
Respect for difference and multiculturalism	1					
Respect for the natural environment						
Showing social, professional and ethical res	sponsibility and sensitivity to gender issues					
Criticism and self-criticism						
Production of free, creative and inductive t	hinking					
3. SYLLABUS						
The following topics are covered in the course unit						
	st in the world in terms of carrying capacity, Evolution and					
	sisters, Classification societies, The largest Greek shipping					
	npanies, Contribution of Greek Shipping to the National					
Economy						
	Business and other actors involved in the sector, Maritime					
	pes of ships and markets in which they operate					
 Categories of costs of shipping companies at 						
 Revenues of shipping companies and factors affecting them Not each flows of shipping companies and their use in investment desision making 						
Net cash flows of shipping companies and their use in investment decision-making						
Introduction to Maritime Finance - Sources of Funding						
Maritime financing through banks						
Stock market products and maritime financi	-					
Management of Risks in Shipping and Deriva	atives					

DELIVERY	Face-to-face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	ICT is used in teaching, communic	ation with the students,		
COMMUNICATIONS TECHNOLOGY	uploading of class material, assign			
Use of ICT in teaching, laboratory				
education, communication with students				
TEACHING METHODS	Activity	Semester workload		
The manner and methods of teaching are	Lectures 24			
described in detail. Lectures, seminars, laboratory practice,	Study and analysis of bibliography	80		
fieldwork, study and analysis of	Interactive teaching	3		
bibliography, tutorials, placements,	Educational visits	3		
clinical practice, art workshop, interactive	Group Assignment and Essay	15		
teaching, educational visits, project, essay	Writing			
writing, artistic creativity, etc.				
		125		
The student's study hours for each learning	Course total	125		
activity are given as well as the hours of				
non-directed study according to the principles of the ECTS				
STUDENT PERFORMANCE EVALUATION	The language of evaluation is Gree	k		
Description of the evaluation procedure		N.		
	Assessment takes place through a)	examination (90%) and b)		
Language of evaluation, methods of	optional group assignment and pre			
evaluation, summative or conclusive,	students choose not to take the gr	oup assignment, the		
multiple choice questionnaires, short-	examination counts for 100% of th	e overall marks.		
answer questions, open-ended questions,				
problem solving, written work,	The examination includes mostly p	roblem solving but may also		
essay/report, oral examination, public presentation, laboratory work, clinical	include short-answer questions			
examination of patient, art interpretation,	The evaluation criteria for the exar	nination and the assignment are		
other	presented and discussed in the cla			
Specifically-defined evaluation criteria are				
given, and if and where they are accessible				
to students.				
5. ATTACHED BIBLIOGRAPHY				
- Suggested bibliography:				
Kavussanos M G and Visvikis L	'Το Διεθνές Εγχειρίδιο Ναυτιλιακής)	ζορματοοικονομικός. Θεωρία και		
Πρακτική', <u>Broken Hill Publishers</u> ,				
	'The International Handbook of Shipp	ping Finance, Theory and Practice',		
Palgrave MacMillan, London, UK, 20				
Slogget G.E., Shipping Finance, Fai	rplay Publications			
Paine Frank, The financing of Ship	acquisitions, Fairplay Publications			
Harwood Stephen, Shipping Finan				
	, "Theory and Practice of Shipping	Freight Derivatives", <u>Risk Books</u> ,		
Incisive Financial Publishing, Lond				
 Kavussanos, M.G., Tsouknidis, D. Taylor and Francis, 2021. 	and Visvikis, I., 'Freight Derivatives a	nd Risk Management in Snipping ,		
	, (2001), 'Risk and Return in Transpo	ortation and other US and Global		
Industries', Kluwer Academic Publis				
	Developments <i>in International</i> Shi	pping Finance, London: Informa		
Publications.				
• Kavussanos, M.G. and Visvikis, I., '	Capital markets and the shipping indu	stry', Lloyd's Maritime Information		
	J Publication, Informa Business, Long	don, 2007.		
• Stopford, M., (2009), Maritime Ec	onomics, Routledge, London.			
- Related academic journals:	Foonomics and Locistics Mariti	Doliny and Managament Mart		
Transportation Research Part E, Maritime Policy, Journal of Transport Economics and	-	-		
i oncy, sournal of transport economics and	i oney, international journal of fran	sport Economics, ridisportation		

Research, Parts A, B, C, D, E, Transport Reviews, Transport Policy, Journal of Banking and Finance, Journal of Finance Journal of Derivatives, The Journal of Futures Markets, Review of Derivatives Research.

COURSE OUTLINE

1. GENERAL	COOKSE OOTLINE				
	SCHOOL School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71222f	SEMESTER 2nd	I		
COURSE TITLE	Credit Derivatives				
INDEPENDENT TEACHIN					
if credits are awarded for separate co		WEEKLY	0050170		
lectures, laboratory exercises, etc. If the	TEACHING CREDITS				
whole of the course, give the weekly teac	hing hours and the total credits	HOURS			
		4	5		
Add rows if necessary. The organisation o					
methods used are described in detail at (a	-				
COURSE TYPE	Specialised general knowledge				
general background, special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	None, although undergraduate-	level knowledge of F	ixed Income.		
	Financial Derivatives and Capita	-	,		
LANGUAGE OF INSTRUCTION and	English				
EXAMINATIONS:	-				
IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/	LOXR153/			
2. LEARNING OUTCOMES Learning outcomes					
The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes Upon completion of the course, the student will be able • to understand the dimensions of credit risk, • to grasp the methods available for quantifying it, • identify the tools available to hedge it, • and the basic techniques for designing speculative strategies. General Competences Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and Project planning and management information, with the use of the necessary Respect for difference and multiculturalism technology					
Adapting to new situations	Showing social, professional and ethical responsibility and				
Decision-making Working independently	sensitivity to gender issues				
Working independently	Criticism and self-criticism				
Team work Production of free, creative and inductive thinking Working in an international environment					
Working in an interdisciplinary environment	nt Others				
Production of new research ideas					
Search for, analysis and synthesis of data Adapting to new situations Decision-making Working independently Teamwork	and information, with the use of	the necessary techno	blogy		

Working in an international environment Working in an interdisciplinary environment Project planning and management Criticism and self-criticism Production of free, creative and inductive thinking of new research ideas 3. SYLLABUS • Overview of fixed income markets: o Yield metrics (Yield to Maturity, Total Returns, Par Yields). • Yield Curves (Spot, Par, Forward, Swap). o Sensitivity measures (Duration, BPV, Fisher-Weil). • Forward contracts, futures and Swaps. o Hedging interest rate risk. o Yield-curve speculative strategies. The concept of Credit Risk – Measurement methods. o Credit-scoring. o Structural models. • Reduced-form models. o Default Correlation models (Copulas, Transition models). Corporate bonds Credit Spreads (Z-spread, Asset-Swap Spread, i-Spread). • Credit ratings o Management strategies. Credit derivatives and uses. o Credit Default Swaps o Hedging, o Speculative strategies, • Arbitrage strategies o Default Correlation Derivatives o CDOs, CLOs, CMOs o Securitisation methods • Tradeable indices of systemic credit risk (iTraxx, CDX).

- Management of Credit Lines, Corporate Bond Portfolios, and Loan Portfolios.
- Use of Credit Derivatives in Alternative Investments (hedge fund, private equity).

DELIVERY	Face-to-face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	ICT is used in the teaching of the o	course, as well as in the		
COMMUNICATIONS TECHNOLOGY	communication with the students			
Use of ICT in teaching, laboratory				
education, communication with students				
TEACHING METHODS	Activity Semester workload			
The manner and methods of teaching are	Lectures	24		
described in detail.	Project	28		
Lectures, seminars, laboratory practice,	Independent work	50		
fieldwork, study and analysis of	Case Study	12		
bibliography, tutorials, placements,	Laboratory practice 11			
clinical practice, art workshop, interactive				
teaching, educational visits, project, essay				
writing, artistic creativity, etc.				
The student's study hours for each learning	Course total	125		
activity are given as well as the hours of				
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION	The evaluation of the course is co	nducted via a written examination		
Description of the evaluation procedure	(70%) and a compulsory project (3	80%). The project is a case study on		
	speculative and hedging strateg	gies using credit derivatives and		
Language of evaluation, methods of	students can work on it either in	teams (pairs) or individually. The		
evaluation, summative or conclusive,		s on their problem-solving abilities		
multiple choice questionnaires, short-	and on their reporting/submitti	ng written work, backed up by		
answer questions, open-ended questions,	computations/estimations.			
problem solving, written work,		combination of multiple-choice		
essay/report, oral examination, public	questions, open-ended questions	and problems to be solved.		

	1
presentation, laboratory work, clinical	The evaluation criteria are communicated to the students in the
examination of patient, art interpretation,	first lecture and are also available online at the course's eclass
other	page.
Specifically-defined evaluation criteria are	
given, and if and where they are accessible	
5, , ,	
to students.	
5. ATTACHED BIBLIOGRAPHY	
- Suggested bibliography:	
	· · · · · · · · · · · · · · · · · · ·

- Principles of Financial Engineering, R. Kosowski and S. N. Neftci, 2015
- Credit Risk Modeling using Excel and VBA, G. Löeffler and P Posch, 2011.
- Credit Derivatives: Trading, Investing, and Risk Management, G. Chaplin, 2010.
- Credit Risk: Pricing, Measurement, and Management, D. Duffie and Singleton, 2003.
- Related academic journals:
- Selected articles from Journal of Finance
- Journal of Derivatives

COURSE OUTLINE

1. GENERAL

SCHOOL	School of Bus	School of Business			
ACADEMIC UNIT	Department o	of Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate	Postgraduate			
COURSE CODE	bm71238f SEMESTER 2nd			l	
COURSE TITLE	MACROFINANCE				
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If the whole of the course, give the weekly teac	e components of the course, e.g. If the credits are awarded for the HOURS			CREDITS	
			4		5
Add rows if necessary. The organisation o	of teaching and the teaching 4		4		5
methods used are described in detail at (a	-				
COURSE TYPE	SPECIAL BACK	GROUND			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	NO				
LANGUAGE OF INSTRUCTION and	ENGLISH				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	NO				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses				

2. LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix

Students after completing this course should be	familiar with:
National Accounts	
• Components of Aggregate Demand	
• The Aggregate Supply	
Demand and Money Supply	
General equilibrium of National Incom	٩
Business Cycles: Fiscal and Monetary p	
	t Rate Channel, Credit Channel, Balance Sheet Channel, Bank
Lending Channel	
• The Financial System and The Real Eco	nomy, Capital Market Imperfections and Real Investment
Decisions	
Decisions	
Decisions	
Decisions	
General Competences Taking into consideration the general competence	tes that the degree-holder must acquire (as these appear in the
General Competences Taking into consideration the general competenc Diploma Supplement and appear below), at whic	ch of the following does the course aim?
General Competences Taking into consideration the general competenc Diploma Supplement and appear below), at whic Search for, analysis and synthesis of data and	
General Competences Taking into consideration the general competend Diploma Supplement and appear below), at whic Search for, analysis and synthesis of data and information, with the use of the necessary	ch of the following does the course aim? Project planning and management
General Competences Taking into consideration the general competenc Diploma Supplement and appear below), at whic Search for, analysis and synthesis of data and information, with the use of the necessary technology	ch of the following does the course aim? Project planning and management Respect for difference and multiculturalism Respect for the natural environment
General Competences Taking into consideration the general competence Diploma Supplement and appear below), at whic Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making	ch of the following does the course aim? Project planning and management Respect for difference and multiculturalism
General Competences Taking into consideration the general competence Diploma Supplement and appear below), at whic Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently	ch of the following does the course aim? Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism
General Competences Taking into consideration the general competence Diploma Supplement and appear below), at whice Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work	ch of the following does the course aim? Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues
General Competences Taking into consideration the general competence Diploma Supplement and appear below), at whice Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment	ch of the following does the course aim? Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking
General Competences Taking into consideration the general competence Diploma Supplement and appear below), at whice Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work	ch of the following does the course aim? Project planning and management Respect for difference and multiculturalism Respect for the natural environment Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking

3. SYLLABUS

• Thematic Area 1: National Accounts

Presentation of the basic national accounting identities. National and Domestic Income. Interpretation of external sector imbalances.

• Thematic Area 2: Components of Aggregate Demand

Aggregate Demand: the permanent hypothesis and the life-cycle hypothesis of consumer behavior. Aggegate Private Investment: the neo-classical theory and the q-theory variant.

• Thematic Area 3: The Aggregate Supply

The natural level of Output. The Labor market: demand and supply of labor. Definition and theories of unemployment.

• Thematic Area 4: Demand and Money Supply

Presentation of Monetary Mechanics, alternative models for Money Demand, Definition of Money Supply and different monetary aggregates.

• Thematic Area 5: General equilibrium of National Income

The IS/LM framework. Monetary and fiscal policy. Policy multipliers. Neo-classical and Keynesian approaches.

• Thematic Area 6: Business Cycles: Fiscal and Monetary policies

Definition of Business Cycles, behavior of macroeconomic variables across its phases, the conduct of Fiscal and Monetary Policies as stabilization mechanisms.

• Thematic Area 7: Monetary Policy Transmission, Interest Rate Channel, Credit Channel, Balance Sheet Channel, Bank Lending Channel

How Monetary Policy Shocks are transmitted to the real economy, presentation and analysis of the various channels.

• Thematic Area 8: The Financial System and The Real Economy, Capital Market Imperfections and Real Investment Decisions

The behavior of real investment decisions in imperfect capital markets, financial constraints, uncertainty and frictions.

DELIVERY	Face to face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	https://eclass.aueb.gr/courses	
COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	lectures	125
described in detail.		
Lectures, seminars, laboratory practice,		
fieldwork, study and analysis of		
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
	Course total	(5χ25)=125
The student's study hours for each learning		
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		

STUDENT PERFORMANCE EVALUATION	
Description of the evaluation procedure	The evaluation is based on the final exams (weight 100%).
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other	
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.	

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Abel. A., B. Bernanke, D. Groushore, (2017). «Μακροοικονομική», εκδόσεις ΚΡΙΤΙΚΗ (AB), 3η έκδοση.
- Mankiw, G., (2002). «Μακροοικονομική Θεωρία», , εκδόσεις GUTENGERG, (M)
- Cecchetti, S., and Schoenholtz, K., (2016). «Χρήμα-Τράπεζες και Χρηματοπιστωτικές Αγορές», 4^η έκδοση, Broken Hill
- Bernanke, B. and M. Gertler (1995), 'Inside the black box: the credit channel of monetary policy transmission.' Journal of Economic Perspectives, 9, 4, 27-48.
- <u>Colander, David</u> (2004). <u>"The Strange Persistence of the IS-LM Model"</u>. History of Political Economy 36 (Annual Supplement): 305–322
- Fazzari, S., Hubbard, G., and B. Petersen (1988), 'Financing constraints and corporate investment.' Brookings Papers on Economic Activity, 1, pp. 141-95.
- Hubbard, G. (1998), 'Capital market imperfections and investment.' Journal of Economic Literature, 35, pp. 193-225.
- Stadler, G. (1994). <u>Real Business Cycles</u>, Journal of Economics Literatute, Vol. XXXII, pp. 1750–1783.
- Kashyap, A. and J. Stein (2000), 'What do a million observations on banks say about the transmission of monetary policy?' American Economic Review, 90, pp. 407-28.
- Levine, R., Loayza, N., and T. Beck (2000), 'Financial intermediation and growth: causality and causes.' Journal of Monetary Economics, 46, 31-77.
- Modern Money Mechanics, 1994. Federal Reserve Bank of Chicago.
- Sriram, Subramanian S. (2001). "A Survey of Recent Empirical Money Demand Studies," IMF Staff Papers, 47(3). International Monetary Fund. <u>334–65</u>.

Useful Databases for data collection:

- Bank for International Settlements: <u>http://www.bis.org/</u>
- European Banking Authority: <u>http://www.eba.europa.eu</u>
- European Central Bank: <u>http://www.ecb.europa.eu</u>
- Board of Governors of the Federal Reserve System: federalreserve.gov

Part time program

COURSE OUTLINE

1. GENERAL

SCHOOL	School of Bus	School of Business			
ACADEMIC UNIT	Department o	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71123p SEMESTER 1st			1 st	
COURSE TITLE	Quantitative Methods				
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If the whole of the course, give the weekly teac	mponents of the e credits are aw	varded for the	WEEKLY TEACHING HOURS	CREDITS	
			4	5	
Add rows if necessary. The organisation of methods used are described in detail at (a	1).				
COURSE TYPE general background, special background, specialised general knowledge, skills development PREREQUISITE COURSES:	general back <u>a</u> -	ground			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek				
IS THE COURSE OFFERED TO ERASMUS STUDENTS	-				
COURSE WEBSITE (URL)	-				

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area

- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

After the completion of the course, participants will be able to:

- Construct econometric models by estimating their parameters and draw a series of conclusions regarding their adequacy and flexibility.
- Understand the concept of heteroscedasticity and autocorrelation and how these two properties can be modelled (or taken into account) when conducting an econometric analysis.
- To proceed with forecasts of economic variables based on an econometric model.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary	Project planning and management		
technology	Respect for difference and multiculturalism		
Adapting to new situations	Respect for the natural environment		
Decision-making	Showing social, professional and ethical responsibility and		
Warking independently	sensitivity to gender issues		
Working independently	Criticism and self-criticism		
Team work			
	Production of free, creative and inductive thinking		
Working in an international environment			
Working in an interdisciplinary environment	Others		
Production of new research ideas	ourra		
	·		

Search for, analysis and synthesis of data and information, with the use of the necessary technology

Decision-making

Working independently

Working in an interdisciplinary environment

Production of new research ideas

Criticism and self-criticism

Production of free, creative and inductive thinking

3. SYLLABUS

Topics

- Lecture 1: Introduction to econometrics.
- Lecture 2: The simple linear regression model. Presentation of the model, assumptions of the model, the least squares estimator, properties of the least squares estimator.
- Lecture 3: Inferences about the simple regression model. Confidence intervals and hypothesis tests.
- Lecture 4: Further conclusions on the simple regression model. Modelling and model specification issues.
- Lecture 5: The multiple regression model. Presentation of the model, the least squares estimator,

properties of the estimator, checks of common assumptions, goodness of fit of the regression line.

- Lecture 6: Further implications for the multiple regression model. Model specifications, linearity, heteroscedasticity, heteroscedasticity tests, generalized least squares, autocorrelation, estimation with autocorrelated error terms, standard errors consistent with heteroscedasticity, and autocorrelation.
- Lecture 7: Empirical applications and commentary.
- Lecture 8: Modelling univariate time series models. Panel data regressions.

DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.	Fuce-to-juce	
race-to-jace, Distance learning, etc.		
USE OF INFORMATION AND	Use of ICT in teaching, laboratory e	education communication with
	students	
	students	
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
TEACHING METHODS	Lectures	90
The manner and methods of teaching are	Workshops (laboratories)	35
described in detail.		
Lectures, seminars, laboratory practice,		
fieldwork, study and analysis of		
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay	Course total	125
writing, artistic creativity, etc.	course total	125
whiting, utilitie creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION	Written exam in the Greek languag	ge with short-answer questions
	and open-ended questions.	
Description of the evaluation procedure		
Language of evaluation, methods of		
evaluation, summative or conclusive,		
multiple choice questionnaires, short-		
answer questions, open-ended questions,		
problem solving, written work,		
essay/report, oral examination, public		
presentation, laboratory work, clinical		
examination of patient, art interpretation,		
other		
Specifically defined avaluation criteria are		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Brooks , C ., 2022, Introduction to Financial Econometrics, 4 th edition , Edited by Theodoros Panagiotidis, Gutenberg Publications (in Greek).
- Griffiths, Hill and Lim, 2018. "Principles of Econometrics", 5 th Edition, Wiley.

- Related academic journals:

Journal of Econometrics, Journal of Financial Econometrics, Journal of the Royal Statistical Society: Series A, Journal of Time Series.

COURSE OUTLINE

	COONSE	OUTLINE		
1. GENERAL				
SCHOOL	IOOL School of Business			
ACADEMIC UNIT	Department o	f Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71133p		SEMESTER	1 st
COURSE TITLE	Financial Accounting I			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits HOURS		CREDITS		
4		5		
Add rows if necessary. The organisation of teaching and the teaching				
methods used are described in detail at (c	,			
COURSE TYPE	Compulsory			
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	-			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS				
STUDENTS				
COURSE WEBSITE (URL)				
2. LEARNING OUTCOMES				

Learning outcomes

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

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B

• Guidelines for writing Learning Outcomes

The course aims to familiarize students with issues of Financial Accounting Theory and Practice. Emphasis is given to the accounting framework, income recognition and assets measurement. The valuation rules are based on current (Greek and International) Accounting Standards. To follow the course students should be familiar with the basic principles and concepts of Financial Accounting.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the

Diploma Supplement and appear below), at which of the following does the course aim?Search for, analysis and synthesis of data and information, with the use of the necessary technologyProject planning and managementAdapting to new situationsRespect for the natural environmentAdapting independentlyCriticism and self-criticismWorking independentlyCriticism and self-criticismWorking in an international environmentOthersWorking in an international environmentOthersProduction of new research ideasSearch for, analysis and synthesis of data and information, with the use of the necessary technologyCriticismWorking in an international environmentWorking in an interdisciplinary environmentProduction of new research ideasDecision-makingWorking in an international environmentWorking in an international environmentProduction of new research ideas <t< th=""><th></th><th></th></t<>		
information, with the use of the necessaryRespect for difference and multiculturalismtechnologyRespect for the natural environmentAdapting to new situationsShowing social, professional and ethical responsibility andDecision-makingsensitivity to gender issuesWorking independentlyCriticism and self-criticismTeam workProduction of free, creative and inductive thinkingWorking in an international environmentWorking in an international environmentWorking in an interdisciplinary environmentOthersProduction of new research ideasSearch for, analysis and synthesis of data and information, with the use of the necessary technologyAdapting to new situationsDecision-makingWorking in an international environmentWorking in an international environmentWorking in an international environmentWorking in an international environmentWorking in an international environmentYorking in an international environmentWorking in an international environmentFroduction of new research ideasProduction of new research ideasFroduction of new research ideasProject planning and managementCriticism and self-criticism		, ,
technologyRespect for the natural environmentAdapting to new situationsShowing social, professional and ethical responsibility andDecision-makingsensitivity to gender issuesWorking independentlyCriticism and self-criticismTeam workProduction of free, creative and inductive thinkingWorking in an international environmentWorking in an interdisciplinary environmentProduction of new research ideasSearch for, analysis and synthesis of data and information, with the use of the necessary technologyAdapting to new situationsDecision-makingWorking in an international environmentWorking in an international environmentProduction of new research ideasProduction of new research ideasProject planning and managementCriticism and self-criticism	Search for, analysis and synthesis of data and	Project planning and management
Adapting to new situationsShowing social, professional and ethical responsibility andDecision-makingsensitivity to gender issuesWorking independentlyCriticism and self-criticismTeam workProduction of free, creative and inductive thinkingWorking in an international environmentWorking in an interdisciplinary environmentProduction of new research ideasSearch for, analysis and synthesis of data and information, with the use of the necessary technologyAdapting to new situationsDecision-makingWorking in an international environmentWorking in an interdisciplinary environmentProduction of new research ideasProduction of new research ideasProduction of new research ideasProduction of new research ideasProduction of new research ideasProject planning and managementCriticism and self-criticism	information, with the use of the necessary	Respect for difference and multiculturalism
Decision-makingsensitivity to gender issuesWorking independentlyCriticism and self-criticismTeam workProduction of free, creative and inductive thinkingWorking in an international environmentWorking in an interdisciplinary environmentOthersProduction of new research ideasSearch for, analysis and synthesis of data and information, with the use of the necessary technologyAdapting to new situationsDecision-makingWorking in an international environmentWorking in an international environmentWorking in an international environmentYou with the use of the necessary technologyAdapting to new situationsSearch for, analysis and synthesis of data and information, with the use of the necessary technologyMorking in an international environmentYou with the use of the necessary technologyWorking in an international environmentYou with the use of the necessary technologyWorking in an international environmentYou with the use of the necessary technologyWorking in an international environmentYou with the use of the necessary technologyWorking in an interdisciplinary environmentYou with the use of the necessary technologyProduction of new research ideasYou with the use of the necessary technologyProduction of new research ideasYou with the use of the necessary technologyProduction of new research ideasYou with the use of the necessary technologyProduction of new research ideasYou with the use of the necessary technologyProduction of new research ideasYou with the use of	technology	Respect for the natural environment
Working independentlyCriticism and self-criticismTeam workProduction of free, creative and inductive thinkingWorking in an international environmentWorking in an interdisciplinary environmentOthersProduction of new research ideasSearch for, analysis and synthesis of data and information, with the use of the necessary technologyAdapting to new situationsDecision-makingWorking in an international environmentWorking in an international environmentWorking in an international environmentWorking in an international environmentProduction of new research ideasProduction of new research ideasProduction an international environmentWorking in an international environmentProduction of new research ideasProject planning and managementCriticism and self-criticism	Adapting to new situations	Showing social, professional and ethical responsibility and
Team workProduction of free, creative and inductive thinkingWorking in an international environmentWorking in an interdisciplinary environmentOthersProduction of new research ideasSearch for, analysis and synthesis of data and information, with the use of the necessary technologyAdapting to new situationsDecision-makingWorking in an international environmentWorking in an international environmentWorking in an international environmentProduction of new research ideasProject planning and managementCriticism and self-criticism	Decision-making	sensitivity to gender issues
Working in an international environment Working in an interdisciplinary environment Others Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working in an international environment Working in an international environment Working in an international environment Production of new research ideas Production of new research ideas Project planning and management Criticism and self-criticism	Working independently	Criticism and self-criticism
Working in an interdisciplinary environment Production of new research ideasOthers Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Team work	Production of free, creative and inductive thinking
Production of new research ideasSearch for, analysis and synthesis of data and information, with the use of the necessary technologyAdapting to new situationsDecision-makingWorking independentlyWorking in an international environmentWorking in an interdisciplinary environmentProduction of new research ideasProject planning and managementCriticism and self-criticism	Working in an international environment	
Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Working in an interdisciplinary environment	Others
Adapting to new situations Decision-making Working independently Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Production of new research ideas	
Decision-making Working independently Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Search for, analysis and synthesis of data and inform	ation, with the use of the necessary technology
Working independently Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Adapting to new situations	
Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Decision-making	
Working in an interdisciplinary environment Production of new research ideas Project planning and management Criticism and self-criticism	Working independently	
Production of new research ideas Project planning and management Criticism and self-criticism	Working in an international environment	
Project planning and management Criticism and self-criticism	Working in an interdisciplinary environment	
Criticism and self-criticism	Production of new research ideas	
	Project planning and management	
	Criticism and self-criticism	
Production of free, creative and inductive thinking	Production of free, creative and inductive thinking	

3. SYLLABUS

- Conceptual and regulatory framework of Financial Accounting.

- Revenue recognition and measurement (revenues from: the sale of goods, rendering of services, interest, and dividends).

- Revenues from construction contracts.

- Accounting for non-current tangible and intangible assets: Initial recognition, depreciation, impairment, valuation after initial recognition.

- Accounting for borrowing costs.

- Accounting for government grants.

- Accounting for inventories: Initial recognition, measurement, and valuation after initial recognition.

- Accounting for biological assets: Initial recognition, measurement, and valuation after initial recognition.

DELIVERY	Face-to-face,		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	Use of ICT in teaching, laboratory education, communication with		
COMMUNICATIONS TECHNOLOGY	students		
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	24	
described in detail.	Interim exams	4	
Lectures, seminars, laboratory practice,	Study and analysis of	97	
fieldwork, study and analysis of	bibliography		
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning			
activity are given as well as the hours of	Course total	125	
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION			
Description of the evaluation procedure			
	The evaluation of students is don	e with written examinations that	
Language of evaluation, methods of	take place after the end of the o	course (75 %) and interim exams	
evaluation, summative or conclusive,	conducted during the course thr	ough the e-class platform of the	
multiple choice questionnaires, short-	course with multiple choice quest		
answer questions, open-ended questions,	s, 0-10. The average grade of a student in interim and final exams		
problem solving, written work,	should be above 5 out of 10. The minimum passing grade is 5		
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation.			

other	
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.	
5. ATTACHED BIBLIOGRAPHY	

Basic

1. Μπάλλας, Α. και Χέβας, Δ., «Λογιστική: Χρηματοοικονομικές Αναφορές σύμφωνα με τα Ελληνικά και τα Διεθνή Πρότυπα», Α΄ Έκδοση, Μπένος, 2022. (in Greek)

2. Δ. Χέβας, Χρηματοοικονομική Λογιστική, σημειώσεις παραδόσεων αναρτημένες στο e-class. (in Greek)

Additional

1. K. Anderson, K. Leo, R. Picker, J. Loftus, K. Clark & V. Wise, "Applying International Financial Reporting Standards", 2nd edition, Wiley, 2009.

2. Spiceland, J.D., Sepe, J.F. and Nelson, M.W., Intermediate Accounting, 7th edition, McGraw-Hill Irwin, 2013.

3. Stolowy, H., Lebas, M.J. and Ding, Y, Financial Accounting and Reporting: A Global Perspective, 3rd edition, South-Western Cengage Learning, 2010.

4. Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting: IFRS Edition, 3rd Edition, 2018.

Academic journals:

-European Accounting Review,

- The Accounting Review

CENEDAL

- International Journal of Accounting

- Journal of Accounting Research

COURSE OUTLINE

1. GENERAL					
SCHOOL	School of Busir	School of Business			
ACADEMIC UNIT	Department of	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71136p		SEMESTER	1 st	
COURSE TITLE	Corporate Fina	Corporate Finance			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS		CREDITS	
	Lectures		4		5
Add rows if necessary. The organisation of teaching and the teaching		4		5	
methods used are described in detail at (d).					
COURSE TYPE	Scientific field				
general background,	,				
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	None				
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR235/				
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2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix
- В

Guidelines for writing Learning Outcomes				
After attending the course, the student should be able to calculate the value of investments and securities in an				
	the basic techniques of investment valuation, bond and stock			
	heir practical application. The student will be able to			
understand the importance of dividend policy and s	stock repurchases. Finally, the student will be able to know			
the main financial models of managing working cap	pital.			
General Competences				
Taking into consideration the general competences	that the degree-holder must acquire (as these appear in the			
Diploma Supplement and appear below), at which a	of the following does the course aim?			
Search for, analysis and synthesis of data and	Project planning and management			
information, with the use of the necessary	Respect for difference and multiculturalism			
technology	Respect for the natural environment			
Adapting to new situations	Showing social, professional and ethical responsibility and			
Decision-making	sensitivity to gender issues			
Working independently	Criticism and self-criticism			
Team work	Production of free, creative and inductive thinking			
Working in an international environment				
Working in an interdisciplinary environment	Others			
Production of new research ideas				
Search for, analysis and synthesis of data and information, with the use of the necessary technology				
Decision-making				
Working independently				
Working in an international environment				
Project planning and management				

Production of free, creative and inductive thinking

3. SYLLABUS

The course is about the decisions of firms regarding their investments and their financing. Specifically, it focuses on the main techniques of managing long-term investments and covers topics such as project valuation, cost of capital, the relationship between risk and return, market efficiency, dividend policy and stock repurchases, capital structure of companies and working capital.

Δ. **TEACHING and LEARNING METHODS - EVALUATION DELIVERY** Face-to-face Face-to-face, Distance learning, etc. USE OF INFORMATION AND Use of ICT in teaching COMMUNICATIONS TECHNOLOGY Use of ICT in communication with students Use of ICT in teaching, laboratory education, communication with students TEACHING METHODS Activity Semester workload The manner and methods of teaching are Lectures 50 study and analysis of 25 described in detail. Lectures, seminars, laboratory practice, bibliography 50 Self-study fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc. The student's study hours for each learning 125 Course total activity are given as well as the hours of non-directed study according to the principles of the ECTS STUDENT PERFORMANCE EVALUATION Description of the evaluation procedure Written examination at the end of the course, mainly with Language of evaluation, methods of problem-solving and theoretical questions. evaluation, summative or conclusive, multiple choice questionnaires, short-Greek. answer questions, open-ended questions, problem written solving, work, essay/report, oral examination, public presentation, laboratory work, clinical The evaluation criteria are announced to students during the first examination of patient, art interpretation, meeting, and are written on the course web page, along with

other	detailed information about the material they will be examined on.		
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.			
5. ATTACHED BIBLIOGRAPHY			
- Suggested bibliography:			

- 1. Episcopos, A. (2014) "Corporate Finance: Theory and Practice", AUEB Publications.
- 2. Copeland, T., J.F. Weston, K. Shastri (2005) Financial Theory and Corporate Policy, Pearson, Addison Wesley.
- 3. Brealey, R., S. Myers, F. Allen (2006) Principles of Corporate Finance. McGraw- Hill.
- 4. Ross, S., R. Westerfield, J. Jaffe (2002) Corporate Finance, McGraw-Hill.

- Related academic journals:

- 1. Anderson, R. and D. Reeb (2003) "Founding Family Ownership and Firm Performance" Journal of Finance 58(3): 1301-1328.
- 2. La Porta, R., F. Lopez-de-Silanes, A. Shleifer, and R. Vishny (1998) "Law and Finance" Journal of Political Economy 106: 1113-1155.

COURSE OUTLINE

3. Jensen, M. and W. Meckling (1976) "Theory of the firm, managerial behavior, agency costs and ownership structure", Journal of Financial Economics 3: 305-360.

		•••		
1. GENERAL				
SCHOOL	OL School of Business			
ACADEMIC UNIT	Department o	f Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71119p		SEMESTER	1 st
COURSE TITLE	Cost Accounting			
INDEPENDENT TEACHING ACTIVITIES WEEKLY if credits are awarded for separate components of the course, e.g. Iteaching lectures, laboratory exercises, etc. If the credits are awarded for the TEACHING whole of the course, give the weekly teaching hours and the total credits HOURS		CREDITS		
	4 5		5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).				
COURSE TYPE				
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	THERE IS NO PREREQUISITE COURSES			
LANGUAGE OF INSTRUCTION and	GREEK			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	NO			
STUDENTS				
COURSE WEBSITE (URL)	COURSE WEBSITE (URL) https://eclass.aueb.gr/courses/LOXR285/			
2. LEARNING OUTCOMES				

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area

- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes
- Upon the successful completion of the course, students will be able to understand:
 - 1. Cost concepts and terms such as the cost of raw materials, direct labor, general industrial costs and

	cost accounting for the calculation of pro	oduction costs in the context of mainly industrial enterprises.			
2.	Features and how to track the cost of enterprise products for firms that produce either on-demand or				
	within the context of mass-production.				
3.	The way in which business cost systems	are organized to collect costs and relate indirect costs to			
	products.				
4.	Costing methods (job order costing and	process costing) and techniques (absorption and direct			
	costing).				
5.	Cost allocation and reallocation. Joint pr	oduct costing.			
6.	Standard costing and variances analysis.				
Genera	l Competences				
Taking into consideration the general competences that the degree-holder must acquire (as these appear in the					
Diploma Supplement and appear below), at which of the following does the course aim?					
Search j	Search for, analysis and synthesis of data and Project planning and management				
informa	information, with the use of the necessary Respect for difference and multiculturalism				
technol	technology Respect for the natural environment				
Adaptin	Adapting to new situations Showing social, professional and ethical responsibility and				
Decisior	Decision-making sensitivity to gender issues				
Working	Working independently Criticism and self-criticism				
Team w	Team work Production of free, creative and inductive thinking				
Working	Working in an international environment				
Working	Working in an interdisciplinary environment Others				
Product	Production of new research ideas				
During t	the course, students will be able to develo	p/enhance the following general competences:			

Search for, analysis and synthesis of data and information, with the use of the necessary technology.

- 2. Adapting to new situations.
- 3. Decision-making.
- 4. Working independently.
- 5. Teamwork.
- 6. Production of free, creative and inductive thinking.

3. SYLLABUS

The goal of the course is to introduce students to the content of Cost Accounting. More specifically, this course attempts to explain students:

- 1. The determinants of cost of production (raw materials, direct labour and overheads).
- 2. Different costing methods (job order and mass production).
- 3. Alternative costing techniques (full cost, variable cost and standard cost).
- 4. The allocation and reallocation of overheads.
- 5. The break even point analysis and the costing of joint products and by products.
- 6. Standard costing and variances analysis.

DELIVERY	Face to Face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	ICT is used in teaching and in com	munication with students. MS		
COMMUNICATIONS TECHNOLOGY	PowerPoint is employed to teach	various topics and the		
Use of ICT in teaching, laboratory	communication with student is re	alised through e-mails, teams		
education, communication with students	meetings, etc.			
TEACHING METHODS	Activity	Semester workload		
The manner and methods of teaching are	Classroom Lectures	32		
described in detail.	Independent Study	65		
Lectures, seminars, laboratory practice,	Field training exercise	8		
fieldwork, study and analysis of	Study and Analysis of 20			
bibliography, tutorials, placements,	Bibliography			
clinical practice, art workshop, interactive				
teaching, educational visits, project, essay				
writing, artistic creativity, etc.				
The student's study hours for each learning				
activity are given as well as the hours of	Course total 125			
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION				
Description of the evaluation procedure	Written examination at the end of the semester (100%).			

Language of evaluation, methods of	Language of evaluation: Greek
evaluation, summative or conclusive,	
multiple choice questionnaires, short-	Methods of evaluation: summative or conclusive, problem solving,
answer questions, open-ended questions,	open-ended questions.
problem solving, written work,	
essay/report, oral examination, public	Evaluation criteria are provided via course's e class.
presentation, laboratory work, clinical	
examination of patient, art interpretation,	
other	
Specifically-defined evaluation criteria are	
given, and if and where they are accessible	
to students.	
5. ATTACHED BIBLIOGRAPHY	
 Suggested bibliography: 	

Horngren, C.T., Bhimani, A., Datar, S.M. and Foster, G. (2005). Management and cost accounting. Prentice Hall, 5TH eds.

Hevas, D. Ballas A. and Vlismas O. (2020) Cost accounting, Benos Edition, 3rd eds.

- Related academic journals:

Management Accounting Research, The Journal of Management Accounting Research

COURSE OUTLINE

1. GENERAL					
SCHOOL	School of Busi	ness			
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71134p		SEMESTER	1 st	
COURSE TITLE	Financial Acco	unting II			
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS		CREDITS
			4		5
Add rows if necessary. The organisation o	f teaching and t	he teaching			
methods used are described in detail at (a	<i>I).</i>				
COURSE TYPE	Specialised ge	neral knowledge			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:					
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	NO				
STUDENTS					
COURSE WEBSITE (URL)					
2. LEARNING OUTCOMES	•				

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area

- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

The aim of this course is to thoroughly present and analyze Financial Accounting theory and practice by assigning emphasis on the recognition and measurement of revenues and specific classes of assets and liabilities. The

abovementioned topics are approached based on both IFRS and Greek Accounting Standards. Students having successfully attended the course will acquire knowledge regarding the theoretical framework of Financial Accounting. General Competences Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploment and appear below), at which of the following does the source gim2

Diploma Supplement and appear below), at which of the following does the course aim?				
Search for, analysis and synthesis of data and	Project planning and management			
information, with the use of the necessary	Respect for difference and multiculturalism			
technology	Respect for the natural environment			
Adapting to new situations	Showing social, professional and ethical responsibility and			
Decision-making	sensitivity to gender issues			
Working independently	Criticism and self-criticism			
Team work	Production of free, creative and inductive thinking			
Working in an international environment				
Working in an interdisciplinary environment	Others			
Production of new research ideas				
Search for, analysis and synthesis of data and info	rmation, with the use of the necessary technology			
Adapting to new situations				
Decision-making				
Working independently				

Working independently

3. SYLLABUS

- Statement of Cash Flows

- Basic and Diluted Earnings per Share

- Leasing. Lease liabilities under IFRS 16. Reassessment of the lease liability. Lessee accounting. Lessor

accounting. Manufacturer/dealer lessors

- The accounting treatment of equity investments

4. TEACHING and LEARNING METHODS - E			
DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	Use of ICT in teaching and communication with students		
COMMUNICATIONS TECHNOLOGY			
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	36	
described in detail.	Fieldwork	36	
Lectures, seminars, laboratory practice,	Self Study	53	
fieldwork, study and analysis of			
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning	Course total	125	
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION			
Description of the evaluation procedure	Language of evaluation: Greek		
	Final exam: 100%		
Language of evaluation, methods of			
evaluation, summative or conclusive,			
multiple choice questionnaires, short-			
answer questions, open-ended questions,			
problem solving, written work,			
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			

to students.	

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

Δ.Γκίκας, Α.Παπαδάκη, Γ.Σιουγλέ, Ε. Δεμοιράκος, Χ.Τζόβας, **Χρηματοοικονομική Λογιστική, International** Financial Reporting Standards, Ε' Έκδοση, Εκδόσεις Ε. Μπένου, 2016.

- Kieso, D.E., Weygandt, J.J. and Warfield, T.D., 2018. Intermediate Accounting, IFRS edition.

- Related academic journals:

COURSE OUTLINE

1. GENER	AL					
	SCHOOL	School of Business				
	ACADEMIC UNIT	Department of	Department of Accounting and Finance			
	LEVEL OF STUDIES	Postgraduate				
	COURSE CODE	bm71101p SEMESTER 1 st				
	COURSE TITLE	Money and Capital Markets				
	INDEPENDENT TEACHIN	IING ACTIVITIES WEEKLY TEACHING CREDITS HOURS			CREDITS	
Lectures				4		
Studying and lit	erature review			8		
Project / Assign	ment / Essay			2		
				5		
	COURSE TYPE	Specialised ge	eneral knowledges			
F	PREREQUISITE COURSES:	NONE				
LANGUAG	GE OF INSTRUCTION and EXAMINATIONS:	Greek				
IS THE COURSE	OFFERED TO ERASMUS STUDENTS	No				
	COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR163/				

LEARNING OUTCOMES

Learning outcomes

This course examines the most important issues in the theory and practice of modern portfolio management. Topics include efficient capital markets, risk and return, asset pricing models, valuation, equity portfolio management strategies, bond portfolio management strategies, the professional asset management industry, evaluation of portfolio performance, main investment decision biases, investor contrarian and momentum strategies, and herd behavior.

• Be able to measure and assess the risk and return of a portfolio of assets and understand how risk affects the valuation of assets in equilibrium

• Have an understanding of the fundamentals of equity securities and the main issues in equity portfolio management strategies

• Have an understanding of the fundamentals of fixed income securities and the main issues in bond portfolio management strategies

• Be able to explain the main issues and concepts of behavioral finance and its implications for portfolio management

• Have an understanding of the professional asset management industry and the main methods of evaluating portfolio performance

Be able to understand, describe, and differentiate between different economic paradigms and financial situations, and be able to understand the structure and interaction of financial factors and modern capital markets.

Be able to synthesize the knowledge acquired from the course and apply critical analysis and thinking to real financial situations.

General Competences

Search for, analysis and synthesis of data and information, with the use of the necessary technology, Teamwork, Working in an international environment

3. SYLLABUS

• Stock Markets: The investment background and setting; the asset allocation decision; selecting

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TEACHING and LEARNING METHODS - E	VALUATION			
DELIVERY.	Face-to-face			
USE OF INFORMATION AND	Use of ICT in teaching, communic	ation with students		
COMMUNICATIONS TECHNOLOGY	, , , , , , , , , , , , , , , , , , ,			
TEACHING METHODS	Activity Semester workload			
	Lectures,	36		
	study and analysis of 60			
	bibliography			
	project, essay writing 29			
	Course total 125			
STUDENT PERFORMANCE EVALUATION				
	Language: Greek			
	Evaluation:			
	Final Written Exam: (70%)			
	Written Assignment and Public Presentation: (30%)			

5. ATTACHED BIBLIOGRAPHY Indicative Bibliography:

Brealey, R. A., Myers, S.C., Allen, (2020) "Principles of Corporate Finance", MaGraw Hill, Inc. Fabozzi, F. (2016) Bond Markets, Analysis, and Strategies, 9th Edition, 2016, Pearson Hull J.C. (2000), Options, Futures, & Other Derivatives, 4th ed. Prentice Hall International Malkiel, B. A Random Walk Down Wall Street, 5th College Ed. New York: W.V. Norton. Radcliffe, R.C. (1996) "Investment, Concepts, Analysis and Strategy" Addison Wesly. Shapiro, A. (1992) Multinational Financial Management, 4th ed., Allyn & Bacon, USA A. ΚΑΝΑΣ, Αρχές Ανάλυσης Επενδύσεων και Χρηματοοικονομικών Αγορών, 2021, Εκδόσεις Μπένου ΣΠΥΡΟΥ, Σ., Αγορές Κεφαλαίου και Συμπεριφορά Επενδυτή, (2022), Εκδόσεις Μπένου Lecture Notes and Research Papers Indicative related journals: Journal of Finance Journal of Financial Economics

Journal of Financial Economics Journal of Banking and Finance International Review of Financial Analysis Financial Management Journal of Portfolio Management

COURSE OUTLINE

1. GENERAL

SCHOOL		inoss		
SCHOOL	School of Bus	School of Business		
ACADEMIC UNIT	Department o	Department of Accounting and Finance		
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71132p		SEMESTER	1 st
COURSE TITLE	Financial Acco	ounting		
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS	CREDITS
			4	5
Add rows if necessary. The organisation of methods used are described in detail at (control of the course type general background,				
special background, specialised general knowledge, skills development				
PREREQUISITE COURSES:	No			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek			
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No			
COURSE WEBSITE (URL)	https://eclass	.aueb.gr/courses/	LOXR521/	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area

- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

The aim of this course is to thoroughly present and analyze Financial Accounting theory and practice by assigning emphasis on the recognition and measurement of revenues and specific classes of assets. The above-mentioned topics are approached based on both IFRS and Greek Accounting Standards.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary technology	Respect for difference and multiculturalism
Adapting to new situations	Respect for the natural environment
Decision-making	Showing social, professional and ethical responsibility and sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	
	Others
Production of new research ideas	
Search for, analysis and synthesis of data and info	rmation, with the use of the necessary technology

Search jor, analysis and synthesis of data and information, with the use of the necessar

Adapting to new situations

Decision-making

Working independently

Team work

Working in an international environment

Working in an interdisciplinary environment

Production of new research ideas

Project planning and management

Production of free, creative and inductive thinking

3. SYLLABUS

Students having successfully attended the course will acquire knowledge regarding the theoretical framework of Financial Accounting. In addition, they should be able to analyze topics such as:

- Revenue recognition and measurement (revenues from: the sale of goods, rendering of services, interest, and dividends).

- Revenues from construction contracts.

- Accounting for non-current tangible and intangible assets: Initial recognition, depreciation, impairment, valuation after initial recognition.

- Accounting for receivables.
- Accounting for financial instruments.
- Accounting for inventories: Initial recognition, measurement, and valuation after initial recognition.
- Cash flow statement.

DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	Yes		
COMMUNICATIONS TECHNOLOGY			
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
	Lectures	125	
The manner and methods of teaching are			
described in detail.			
Lectures, seminars, laboratory practice,			
fieldwork, study and analysis of			
3 1 <i>1</i> 1 1			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay	Course total	125	
writing, artistic creativity, etc.			
The student's study hours for each learning			
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION			
Description of the qualitation proceedure	Writton examination (problem co	lying) in the Creek language	
Description of the evaluation procedure	Written examination (problem-so	iving) in the Greek language	
Language of evaluation, methods of			
evaluation, summative or conclusive,			
,			
multiple choice questionnaires, short-			
answer questions, open-ended questions,			
problem solving, written work,			
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			

nts are informed during lectures
i

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Related academic journals:

Ballas, A. and Hevas, D., Accounting: Financial Reporting According to IFRS and Greek Accounting Standards, 1st edition, Benos, 2022 (in Greek)

Gikas, D., Papadaki, A., Siougle, G., Demirakos, E. and Tzovas, C.,, Financial Accounting International Financial Reporting Standards, 5th edition, Benos, 2016 (In Greek).

Kieso, D.E., Weygandt, J.J. and Warfield, T.D., 2020. Intermediate Accounting: IFRS, 4th Edition.

COURSE OUTLINE

		•••			
1. GENERAL					
SCHOOL	SCHOOL School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71110p		SEMESTER	2 nd	
COURSE TITLE	Management	Accounting			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS	5	
Lectures			4	5	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).					
COURSE TYPE	,	neral knowledge			
general background,	opecialised get	iner an knownedge			
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	None				-
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass.	aueb.gr/courses/	LOXR488/		
2. LEARNING OUTCOMES					

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix

В						
Guidelines for writing Learning Outcom						
Upon successful completion of the course st						
 Analyze the behavior of different cost types and know the different costing systems. 						
 Make efficient decisions in the short-term, such as retaining or terminating activities, outsourcing decisions, 						
optimizing product mix, and pricing de						
 Prepare the master budget of an entity 	_					
 Evaluate the performance of decentr 		the usefulness of Management				
Accounting for long-term strategic plan	nning.					
General Competences						
	Taking into consideration the general competences that the degree-holder must acquire (as these appear in the					
Diploma Supplement and appear below), at						
Search for, analysis and synthesis of data an		-				
information, with the use of the necessary	Respect for difference an					
technology Adapting to new situations	Respect for the natural e	nnal and ethical responsibility and				
Decision-making						
Working independently	sensitivity to gender issu Criticism and self-criticisı					
Team work		ive and inductive thinking				
Working in an international environment	routellon of free, creat	the and madelive tilliking				
Working in an interdisciplinary environment	Others					
Production of new research ideas						
Adapting to new situations						
Decision-making						
Team work						
3. SYLLABUS						
Activity-based costing and cost functions						
Over-costing and under-costing of product	ts., differences between traditiona	l cost approaches and activity-				
based costing, activity-based management,						
curves		ç				
Short-term decision making						
Relevant and non-relevant cost, decisions t	o terminate or continue ongoing ad	ctivities, decisions of production				
or outsourcing, product mix decisions under	r capacity constrains					
Budgeting and variance analysis						
Usefulness of budgeting, types of budget	ts, budget preparation, static and	flexible budgets, volume and				
performance variances, revenue variances						
Decentralized management units and division						
	Decentralization analysis, intragroup transactions, transfer pricing methods, return on investment ratio, residual					
income, economic value added						
Pricing decisions						
Pricing factors, pricing in the short and the long term, target costing, locked in costs, life cycle costing						
<u>Qualitative cost factors and balanced scorecard</u> Just-In-Time inventory system, back-flush costing, theory of constraints, balanced scorecard						
Just-in-Time inventory system, back-flush co	osting, theory of constraints, balanc	eo scorecaro				
4. TEACHING and LEARNING METHODS - E	VALUATION					
4. TEACHING and LEARNING METHODS - E DELIVERY	Face-to-face					
Face-to-face, Distance learning, etc.						
USE OF INFORMATION AND	ICT is used in teaching and in com	munication with students. MS				
COMMUNICATIONS TECHNOLOGY PowerPoint is used during lectures while several electronic						
Use of ICT in teaching, laboratory platforms, such as MS Teams, e-class and e-mails, are						
education, communication with students	students' communication.	-,				
TEACHING METHODS	Activity	Semester workload				
The manner and methods of teaching are	Lectures	36				
described in detail.	Assignment	24				
Lectures, seminars, laboratory practice,	Independent studying	65				
fieldwork, study and analysis of	Course total	125				
hibliography tutorials placements	•					

bibliography,

tutorials,

clinical practice, art workshop, interactive teaching, educational visits, project, essay

The student's study hours for each learning activity are given as well as the hours of

writing, artistic creativity, etc.

placements,

non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	At the end of the course, students sit an overall written exam. The		
Description of the evaluation procedure	exam consists of multiple-choice questions, short-answer		
	questions, and problem-solving exercises.		
Language of evaluation, methods of	In addition, students have to deliver a team assignment consisting		
evaluation, summative or conclusive,	of case studies that use Management Accounting concepts in real-		
multiple choice questionnaires, short-	world examples.		
answer questions, open-ended questions,	The overall grade is determined by the following formula:		
problem solving, written work,	80% x Exam Grade + 20% x Assignment Grade		
essay/report, oral examination, public	Note: a student is required to receive at least 50% of the		
presentation, laboratory work, clinical	corresponding total marks of the exam and the assignment to pass		
examination of patient, art interpretation,	the course.		
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY			
 Suggested bibliography: 			
Dimitras, A., and Ballas, A., (2009): "Management Accounting for planning and control", Gutenberg (in			
Greek).			
 Bhimani, A., Horngren, C., Datar, S., and Rajan, M. (2019): "Management and Cost Accounting", 7th Edition, 			
Prentice Hall.			

- Garrisson R., Noreen, E., and, Brewer, P. (2018): "Managerial Accounting", 16th Edition, McGraw-Hill Erwin. - *Related academic journals:*
- Management Accounting Research
- European Accounting Review
- Accounting Forum
- Journal of Management Accounting Research

ΠΕΡΙΓΡΑΜΜΑ ΜΑΘΗΜΑΤΟΣ

1. FENIKA

1. FENIKA					
SCHOOL	School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71114p SEMESTER 2 nd				
COURSE TITLE	Consolidated Financial Statem		ients		
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHII HOURS	NG	CREDITS	
			4		5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).					
COURSE TYPE general background, special background, specialised general knowledge, skills development PREREQUISITE COURSES:	Compulsory, S	pecial Backgrou	nd: Accounting		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek				
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No				
COURSE WEBSITE (URL)		aueb.gr/course aueb.gr/course			ρικής φοίτησης) & ήρους φοίτησης)

2. Learning Outcomes

Learning Outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B

Guidelines for writing Learning Outcomes

The purpose of the course is to introduce students to the accounting techniques used in business combinations. Business combinations mean: (a) absorptions, mergers and splits of companies and (b) the acquisition of a subsidiary. The techniques presented are the following: I. Mergers and Acquisitions (a) Method of Acquisition

(b) Method of Redemption and

(c) Method of the Society of Rights

II. Consolidated Financial Statements

(a) Method of Proportionate Consolidation

(b) Method of Full Consolidation

Then, specific issues in the preparation of the consolidated financial statements are presented (e.g. elimination of intra-group transactions, indirect ownership, mutual ownership between parent and subsidiary)

The course concludes with a presentation of the issue of impairment of a cash-generating unit according to International Accounting Standards.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary technology	Respect for difference and multiculturalism
Adapting to new situations	Respect for the natural environment
Decision-making	Showing social, professional and ethical responsibility and sensitivity to gender
Working independently	issues
Team work	Criticism and self-criticism
Working in an international environment	Production of free, creative and inductive thinking
Working in an interdisciplinary environment	
Production of new research ideas	Others
	······

Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work

Working in an international environment

Working in an interdisciplinary environment

Production of new research ideas

Criticism and self-criticism

Production of free, creative and inductive thinking

3. SYLLABUS

The purpose of the course is to present and thoroughly analyze the accounting of business combinations. The course material is developed with reference to both International Financial Presentation Standards and Greek Accounting Legislation.

At the end of the course the student will be familiar with the accounting techniques of business combinations.

At the beginning, the accounting methods for dealing with takeovers, mergers and business divisions are presented (acquisition method, takeover method and joint stock method)

Next, the basic techniques for drawing up the consolidated financial statements (proportionate consolidation and full consolidation) are presented

Then special issues are presented in the preparation of the consolidated financial statements (e.g. elimination of intra-group transactions, indirect ownership, mutual holdings between parent and subsidiary)

The course concludes with a presentation of the topic of impairment of a cash-generating unit.

4.	4. TEACHING and LEARNING METHODS - EVALUATION			
	DELIVERY	Face to Face		
	Face-to-face, Distance learning, etc.			
	USE OF INFORMATION AND	Use of ICT in teaching, laboratory education, communication with students		
	COMMUNICATIONS TECHNOLOGY			

Use of ICT in teaching, laboratory education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	24
described in detail.	Study and analysis of bibliography	101
Lectures, seminars, laboratory practice,		
fieldwork, study and analysis of bibliography,		
tutorials, placements, clinical practice, art		
workshop, interactive teaching, educational		
visits, project, essay writing, artistic creativity,		
etc.		
The student's study being for each lower's		
The student's study hours for each learning	Σύνολο Μαθήματος	
activity are given as well as the hours of non- directed study according to the principles of	(25 ώρες φόρτου εργασίας ανά πιστωτική	125
the ECTS	μονάδα)	
STUDENT PERFORMANCE EVALUATION	Students are evaluated by written exams that take pla	ace after the lectures have been
Description of the evaluation procedure	completed.	
	The exams are conducted in the Greek language with	open-answer questions
Language of evaluation, methods of	The evaluation criteria are on the course website	
evaluation, summative or conclusive, multiple		
choice questionnaires, short-answer questions,		
open-ended questions, problem solving,		
written work, essay/report, oral examination,		
public presentation, laboratory work, clinical		
examination of patient, art interpretation,		
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible to		
students.		
5. ATTACHED BIBLIOGRAPHY		
- Suggested bibliography:		

 Χέβας, Δ., Λογιστικά Θέματα Μεγάλων Επιχειρήσεων, Εκδόσεις Μπένου, 2021.
 Anderson, K., Leo, K., Picker, R., Loftus, J., Clark, K. and Wise, V., Applying International Financial Reporting Standards, Wiley, 2009 - Related academic journals:

3. The Accounting Review

4. The International Journal of Accounting

5. National Tax Journal

COURSE OUTLINE

	0001102				
1. GENERAL					
SCHOOL	School of Busi	ness			
ACADEMIC UNIT	Department o	f Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71131p		SEMESTER	2 nd ,	/4 th
COURSE TITLE	Financial Deriv	Financial Derivatives			
INDEPENDENT TEACHIN if credits are awarded for separate co lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS		CREDITS
			4		5
Add rows if necessary. The organisation of	of teaching and t	the teaching			
methods used are described in detail at (a	1).				
COURSE TYPE	Specialised ge	neral knowledge			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	None				

LANGUAGE OF INSTRUCTION and	Greek		
EXAMINATIONS:	Ne		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	<u>Open eClass του Οικονομικού Παν</u> Χρηματοοικονομικά Παράγωγα (a		
2. LEARNING OUTCOMES			
Learning outcomes			
The course learning outcomes, specific known students will acquire with the successful c			
Consult Appendix A			
Description of the level of learning ou		e, according to the Qualifications	
 Framework of the European Higher Ed Descriptors for Levels 6, 7 & 8 of the E B 		for Lifelong Learning and Appendix	
 Guidelines for writing Learning Outco 	mes		
The course covers the basic derivative sec		functions, the pricing of derivative	
securities via stochastic processes and the			
techniques of pricing derivatives are also			
• will gain a deep understanding of			
	ative securities in hedging and risk i	-	
	rivatives using analytical and nume	rical methods	
General Competences	notonoos that the desires held	unt annuire (an three much th	
Taking into consideration the general com Diploma Supplement and appear below),			
Search for, analysis and synthesis of data			
information, with the use of the necessary			
technology	Respect for the natura		
Adapting to new situations	Showing social, professional and ethical responsibility and		
Decision-making	sensitivity to gender issues		
Working independently	Criticism and self-criticism		
Team work	Production of free, creative and inductive thinking		
Working in an international environment			
Working in an interdisciplinary environme			
Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology			
Adapting to new situations Decision-making	and mormation, with the use of th		
Working independently or Team work (via	a the course assignment)		
Working in an interdisciplinary environme			
Production of new research ideas			
Respect for difference and multiculturalis			
Showing social, professional and ethical re	esponsibility and sensitivity to gend	ler issues	
Criticism and self-criticism	thinking		
Production of free, creative and inductive thinking 3. SYLLABUS			
3. SYLLABUS The following topics are covered:			
Futures contracts and hedging			
 Forward contracts and pricing 			
Swaps			
 Options contracts: Characteristics and trading strategies 			
Pricing options contracts			
4. TEACHING and LEARNING METHODS	EVALUATION		
DELIVER Face-to-face, Distance learning, etc			
USE OF INFORMATION AND		e course, as well as in the	
COMMUNICATIONS TECHNOLOGY	-		
Use of ICT in teaching, laboratory	1		
education, communication with student	5		
TEACHING METHODS		Semester workload	
TEACHING METHOD The manner and methods of teaching are described in detail.		Semester workload 24 51	

Lectures, seminars, laboratory practice,	Independent work	50
fieldwork, study and analysis of		
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning	Course total	125
The student's study hours for each learning activity are given as well as the hours of	Course total	125
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION	The evaluation of the course is cor	ducted via a written examination
Description of the evaluation procedure	and a compulsory project. The proj	
	exotic options via numerical meth	
Language of evaluation, methods of	either in teams (pairs) or individua	
evaluation, summative or conclusive,	students on their problem-sc	
multiple choice questionnaires, short-	reporting/submitting written	work, backed up b
answer questions, open-ended questions,	computations/estimations.	worky backed up b
problem solving, written work,	The written examination is a comb	pination of open-ended question
essay/report, oral examination, public	and problems to be solved.	
presentation, laboratory work, clinical	The evaluation criteria are commu	nicated to the students in the firs
examination of patient, art interpretation,	lecture and are also available onlir	
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY		
- Suggested bibliography:		
 Hull, J. C. (2015) Options, Futures, 	and Other Derivatives, 9th edition,	Pearson
 McDonald, R. L. (2013), Derivative 	s Markets, 9th edition, Prentice Hall	l
- Related academic journals:		
• Black, F., & Scholes, M. (1973). The price	ing of options and corporate liabilitie	es. Journal of Political Economy,
81(3), 637-654.		
• Merton, R. C. (1973). Theory of ration	al option pricing. The Bell Journal c	of Economics and Management
Science 1/1 192	· -	-*

- Science, 141-183. Cox, J. C., Ross, S. A., & Rubinstein, M. (1979). Option pricing: A simplified approach. Journal of Financial ٠
- Economics, 7(3), 229-263. ٠
- Longstaff, F. A., & Schwartz, E. S. (2001). Valuing American options by simulation: A simple least-squares approach. The Review of Financial Studies, 14(1), 113-147.

COURSE OUTLINE

	0001102				
1. GENERAL					
SCHOOL	School of Busi	ness			
ACADEMIC UNIT	Department o	f Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71105p		SEMESTER	2 nd	
COURSE TITLE	Portfolio Anal	ysis and Managen	nent		
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREI	DITS	
			4	5)
Add rows if necessary. The organisation o	f teaching and t	the teaching			
methods used are described in detail at (a	<i>I).</i>				
COURSE TYPE	Specialized kn	owledge			
general background,					
special background, specialised general					
knowledge, skills development					

PREREQUISITE COURSES:	Financial Management
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS	No
STUDENTS	
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR133/
2. LEARNING OUTCOMES	
 students will acquire with the successful of Consult Appendix A Description of the level of learning ou Framework of the European Higher E Descriptors for Levels 6, 7 & 8 of the B Guidelines for writing Learning Outco On completing the course participants with Have an understanding of the invest assets and portfolios through to op Understand the determinants of assistent contemporary investment manager Be able to address and tackle issues * Estimation of return, systemation * Identification of efficient portfolios * Assessing risk/return preference utility theory * Application of portfolio perform 	Atcomes for each qualifications cycle, according to the Qualifications ducation Area European Qualifications Framework for Lifelong Learning and Appendix II: timent process, starting from risk and return characteristics of individual timal portfolio selection and performance evaluation. Set prices, asset pricing models and implications of their assumptions on nent process. is such as: c and non-systematic risk of a portfolio
 Pricing assets by using asset pri 	cing models
	implementation and evaluation of a portfolio management strategy.
General Competences Taking into consideration the general com Diploma Supplement and appear below), Search for, analysis and synthesis of data information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work	npetences that the degree-holder must acquire (as these appear in the at which of the following does the course aim? and Project planning and management
Working in an international environment Working in an interdisciplinary environme Production of new research ideas	ent Others
All the competences below apply to this of	
 Adapting to new situations Decision-making Working independently and Teat Working in an international environ Working in an interdisciplinary Respect for difference and multi Respect for the natural environ Showing social, professional an Criticism and self-criticism Production of free, creative and 	ironment environment iculturalism ment d ethical responsibility and sensitivity to gender issues l inductive thinking
	ility function, Portfolio risk and return titutions, The Investment Environment

- Markowitz: The concept of diversification and the efficient frontier
- Markowitz: Riskless lending and borrowing and the efficient set
- Capital Asset Pricing Model (CAPM)
- Single Index Model (SIM) and Multifactor Models
- Arbitrage Pricing Theory (APT)
- Portfolio performance evaluation
- International diversification

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	ICT is used in teaching, communication with the students,		
COMMUNICATIONS TECHNOLOGY	uploading of class material, assignments, etc.		
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	24	
described in detail.	Study and analysis of	60	
Lectures, seminars, laboratory practice,	bibliography		
fieldwork, study and analysis of	Interactive teaching	3	
bibliography, tutorials, placements,	Educational visits	3	
clinical practice, art workshop, interactive	Group Assignment and Essay	35	
teaching, educational visits, project, essay	Writing		
writing, artistic creativity, etc.			
The student's study hours for each learning	Course total	125	
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	The language of student performan	nce evaluation is Greek	
Description of the evaluation procedure			
	Assessment takes place through a)	examination (80%) and b)	
Language of evaluation, methods of	optional group assignment (20%).	n case students choose not to	
evaluation, summative or conclusive,	take the group assignment, the exa	mination counts for 100% of the	
multiple choice questionnaires, short-	overall marks.		
answer questions, open-ended questions,			
problem solving, written work,	The examination includes mostly pr	roblem solving but may also	
essay/report, oral examination, public	include short-answer questions		
presentation, laboratory work, clinical			
examination of patient, art interpretation,	The evaluation criteria for the exam	6	
other	presented and discussed in the clas	S.	
Creationly defined avaluation criteria are			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			

- Suggested bibliography:

- Bodie Z., A. Kane and A. J. Marcus, 'Investments', McGraw Hill
- Sharpe, W. F, Alexander, G. J & Bailey, J. V: 'Investments', Prentice-Hall
- Reilly F. K. & K. C. Brown, "Investment Analysis and Portfolio Management", Publisher South Western
- Jones, C. P, 'Investments, Analysis and Management', Wiley
- Elton E. J. and Gruber M. J, "Modern Portfolio Theory and Investment Analysis", John Wiley & Sons.
- Related academic journals:

Journal of Finance, Review of Financial Studies, Journal of Financial and Quantitative Analysis, Journal of Financial Economics, Financial Analysts Journal, Journal of Applied Corporate Finance, Journal of Portfolio Management, Journal of Investment Management, Financial Management, Journal of Futures Markets, Journal of Derivatives, etc.

COURSE OUTLINE

1. GENERAL

SCHOOL		inoss		
SCHOOL	School of Business			
ACADEMIC UNIT	Department o	Department of Accounting and Finance		
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71136p		SEMESTER	2 nd
COURSE TITLE	Corporate Fin	ance (major Acco	unting and Finan	ice)
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS	CREDITS
			4	5
Add rows if necessary. The organisation of methods used are described in detail at (c COURSE TYPE general background, special background, specialised general knowledge, skills development	1).	the teaching		
PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	English			
IS THE COURSE OFFERED TO ERASMUS STUDENTS	None			
COURSE WEBSITE (URL)	https://eclass	.aueb.gr/courses/	<u>/LOXR186/</u>	

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

• Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area

- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Students having successfully attended the course should be able to:

- Discuss the patterns of corporate financing.
- Explain the mechanisms used for factoring.
- Define and explain the activities of venture capitalists.
- Discuss differences between business angels and venture capitalists.
- Identify and explain the organization structure of venture capital.
- Describe the patterns of venture capital investment.
- Calculate the cost of capital for venture capital.
- Explain the design of convertible bonds.
- Estimate the value of convertible bonds.
- Review the most prominent theories of convertible debt financing.
- Define, compare, and contrast the types of leases.
- Identify the reasons for leasing and the reasons for not leasing.
- Calculate the net advantage of leasing and related issues.
- Discuss the important differences of the leasing around the world.
- Categorize merger and acquisitions (M&A) activities based on forms of integration and types of mergers.
- Explain the common motivations behind M&A activity.
- Calculate the estimated post-merger value of an acquirer, and calculate the gains accrued to the target shareholders versus the acquirer shareholders.
- Distinguish and describe pre-offer and post-offer takeover defense mechanisms.
- Explain the mechanisms used to convert on-balance-sheet assets to a securitized asset.
- Describe the key parties involved in a securitization and their roles.
- Illustrate the major forms of asset securitization.
- Understand the prepayment risk on pass-through securities.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary	Project planning and management
technology	Respect for difference and multiculturalism
Adapting to new situations	Respect for the natural environment
Decision-making	Showing social, professional and ethical responsibility and sensitivity to gender issues
Working independently	
	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking

Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	
Search for, analysis and synthesis of data and inform	nation, with the use of the necessary technology
Adapting to new situations	
Decision-making	
Working independently	
Team work	
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
Project planning and management	
Respect for the natural environment	
Showing social, professional and ethical responsibili	ty and sensitivity to gender issues
Criticism and self-criticism	
Production of free, creative and inductive thinking	

3. SYLLABUS

•	An Overview of Corporate Financing
•	Factoring
•	Venture Capital
•	Convertible Bonds
•	Leasing (Operating and Financial Leases)
•	Mergers & Acquisitions
•	Securitization

DELIVERY Face-to-face, Distance learning, etc.	Face-to-face
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY Use of ICT in teaching, laboratory education, communication with students	Datastream and Worldscope (Refinitiv-Eikon) Python e-class

TEACHING METHODS	Activity	Semester workload	
	Lectures	24	
The manner and methods of teaching are	Laboratory practice	18	
described in detail.	Fieldwork	25	
	Study and analysis of	15	
Lectures, seminars, laboratory practice,	bibliography	40	
fieldwork, study and analysis of	Independent study Guest lectures	40	
bibliography, tutorials, placements,	Guest lectures	3	
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.	Course total	125	
writing, utilstic creativity, etc.		120	
The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	The final grade will be based on	a three-hour written examination	
	(Multiple choice questions and	problem solving).	
Description of the evaluation procedure			
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other			
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.			

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Andrade, G., M. Mitchell, and E. Stafford, 2001, New evidence and perspectives on mergers, Journal of Economic Perspectives, 15, 103-120.
- Berk, J., and P. DeMarzo, 2019, Corporate Finance, 5th edition, Pearson.
- Brealey, R., S. Myers, and F. Allen, 2020, Principles of Corporate Finance, International Edition, 13th edition, McGraw-Hill.
- Brigham, E.F., and M.C. Ehrhardt, 2014, Financial Management: Theory and Practice, 14th edition, South-Western College Publishing.
- De Villepin, P. 2018, Factors and Actors: A Global Perspective on the Present, Past and Future of Factoring,

Peter Lang.

- DePamphilis, D.M., 2019, Mergers, Acquisitions and Other Restructuring Activities, 10th edition, Academic Press.
- Dutordoir, M., C.M. Lewis, J.K. Seward, and C. Veld, 2014, What we do and do not know about convertible bond financing, Journal of Corporate Finance 24, 3-20.
- Gompers, P., and J. Lerner, 2001, The venture capital revolution, Journal of Economic Perspectives, 15, 145-168.
- Gompers, P., and J. Lerner, 2004, The Venture Capital Cycle, 2nd edition, MIT Press.
- Hu, J., 2011, Asset Securitization: Theory and Practice, 1st edition, Wiley.
- Lerner, J., F. Hardymon, and A. Leamon, 2012, Venture Capital and Private Equity: A Casebook, 5th Edition, Wiley, New York.
- Metrick, A., and A. Yasuda 2010, Venture Capital and the Finance Innovation, 2nd Edition, Wiley.
- Ross, S.A., R.W. Westerfield, J.F. Jaffe, and B.D. Jordan, 2019, Corporate Finance, 12th edition, McGraw-Hill.
- Saunders, A., and M. Cornett, 2018, Financial Institutions Management: A Risk Management Approach, 9th edition, McGraw-Hill.
- Tirole, J., 2006, The Theory of Corporate Finance, Princeton University Press.
- Walker, T., 2006, Managing Lease Portfolios: How to Increase Return and Control Risk, Wiley.

- Related academic journals:

Journal of Finance, Journal of Financial Economics, Review of Financial Studies, Journal of Financial and Quantitative Analysis, Journal of Corporate Finance, Financial Analysts Journal, Journal of Banking and Finance, Quantitative Finance, Review of Corporate Finance Studies, Journal of Applied Corporate Finance.

COURSE OUTLINE

1. GENERAL

SCHOOL	School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71136p SEMESTER 2 nd				
COURSE TITLE	Corporate Finance (Major Accounting and Auditing)				
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits			WEEKLY TEACHING HOURS		CREDITS
			4		5

Add rows if necessary. The organisation of methods used are described in detail at (d	
COURSE TYPE	Specialised general knowledge
general background, special background, specialised general knowledge, skills development	
PREREQUISITE COURSES:	-
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	-
COURSE WEBSITE (URL)	-

2. LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

After the completion of the course, participants will be able to:

- Exhibit a clear understanding of the basic tools of business finance and their application in practice.
- Price bonds and stocks in the appropriate way.
- Evaluate and compare different investment appraisal methods.
- Calculate and distinguish risk and return for a wide range of investments.
- Compare different sources of finance and explain the theories of capital structure.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and information, with the use of the necessary	Project planning and management
technology	Respect for difference and multiculturalism
Adapting to new situations	Respect for the natural environment
Decision-making	Showing social, professional and ethical responsibility and sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking

Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	
Search for, analysis and synthesis of data and inforn	nation, with the use of the necessary technology
Decision-making	
Working independently	
Working in an international environment	
Production of new research ideas	
Criticism and self-criticism	
Production of free, creative and inductive thinking	

3. SYLLABUS

Topics

- Lecture 1: Introduction to corporate finance. Financial statements and cash flows. Chapter 1 and Chapter 2. Valuation of discounted cash flows. Chapter 4.
- Lecture 2: Net present value and other investment rules. Chapter 5. Making Capital Investment Decisions, Sensitivity Analysis, Scenario Analysis, Break-Even Analysis, and Real Rights. Chapter 6, Section 7.1 and Section 7.3.
- Lecture 3: Interest rates and bond pricing. Chapter 8. Pricing of stocks. Chapter 9.
- Lecture 4: Efficient Markets Theory and lessons from history. Chapter 10.
- Lecture 5: Portfolio Theory and the capital asset pricing model (CAPM). Chapter 11.
- Lecture 6: Risk, cost of capital and valuation. Chapter 13.
- Lecture 7: Long-term financing. An introduction. Chapter 15. Capital structure. Chapter 16.
- Lecture 8: Dividends and other income. Chapter 19. Short-term financing and planning. Chapter 26.

DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	Use of ICT in teaching and in com	munication with the students
COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
	Lectures	90
The manner and methods of teaching are	Workshops (laboratories)	35
, , ,		

described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.	Course total	125
The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS		
STUDENT PERFORMANCE EVALUATION Description of the evaluation procedure	Written exam in the Greek langua and open-ended questions.	ge with short-answer questions
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other		
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.		

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Ross , Westerfield , Jjaffe , 2017. Business Finance, Publishers: Broken Hill (in Greek).
- Apostolopoulos , I.N., 'Special Issues in Financial Management', Stamouli Publications.
- Drakos Anastasios and Karathanasis Georgios, "Financial management of enterprises", Edition B, Publisher: Benou, ISBN: 9789603591320 (in Greek).
- Karathanasis, G. A., 'Financial Management and Stock Markets', Benou Publications (in Greek).
- Tzavalis and Petralias Athanassios, "Investments", Edition: 1/2009, Publisher: Athens University of Economics and Business Property Development and Management Company SA, ISBN: 978-960-9443-00-5 (in Greek).

- Related academic journals:

Journal of Finance, Journal of Financial Economics, Journal of Corporate Finance, Journal of International Money and Finance, Journal of Banking and Finance, International Review of Financial Analysis, European Journal of Finance.

COURSE OUTLINE

1. GENERAL					
SCHOOL	School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71111p SEMESTER 2 nd			nd	
COURSE TITLE	Auditing				
INDEPENDENT TEACHIN	IG ACTIVITIES				
if credits are awarded for separate co			WEEKLY TEACHING	CREDITS	
lectures, laboratory exercises, etc. If th			HOURS	CALDITS	
whole of the course, give the weekly teac	hing hours and			_	
		Lectures	4	5	
Add rows if necessary. The organisation o	f toaching and	the teaching			
methods used are described in detail at (c	-				
COURSE TYPE	Special Backg	round			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:			rerequisite courses,		
	-		ancial Accounting I	and II before	
	they take this	course			
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS: IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS	No				
COURSE WEBSITE (URL)	https://eclass	.aueb.gr/courses/	LOXR263/		
2. LEARNING OUTCOMES			,		
Learning outcomes					
The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the					
students will acquire with the successful of	ompletion of th	ne course are desci	ribed.		
Consult Appendix A					
Description of the level of learning ou		h qualifications cy	cle, according to the	e Qualifications	
Framework of the European Higher Education Area					
• Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B					
Guidelines for writing Learning Outcomes					
• Guidelines for writing Learning Outcomes The course is a particularly demanding introduction to auditing and assurance services. It is designed for the					
student to understand both the theory ar		-		-	
underlying concepts and principles of auc	liting and the a	bility to apply and	adapt these concept	ots and principles in	
a variety of contexts and circumstances is					
1. To introduce you to the basic co		-	hasis being on the	practice of auditing	
in the external (public company audits) and					
2. To understand the role that aud they provide.	iits (both interr	iai and external) p	lay, their purpose, a	and the value that	
3. To identify, research, understar	id and apply ci	irrent auditing sta	ndards and guidance	e relating to	
ethics, independence, and other professio					
4. To begin your preparation for v			exams		
General Competences					
Taking into consideration the general con				ese appear in the	
Diploma Supplement and appear below),					
Search for, analysis and synthesis of data			anning and management		
information, with the use of the necessary	essary Respect for difference and multiculturalism Respect for the natural environment			lism	
technology Adapting to new situations				I responsibility and	
Decision-makina	ituations Showing social, professional and ethical responsibility sensitivity to gender issues			responsibility unu	

Criticism and self-criticism

Working independently

Team work	Production of free, creati	ive and inductive thinking
Working in an international environment		
Working in an interdisciplinary environment		
Production of new research ideas		
Search for, analysis and synthesis of data ar Adapting to new situations	ia information, with the use of the r	iecessary technology
Decision-making		
Working independently		
Working in an international environment		
Working in an interdisciplinary environment		
Criticism and self-criticism		
Production of free, creative, and inductive the	ninking	
3. SYLLABUS		
Institutional framework of auditing services		
Auditing and related services		
Professional ethics and legal responsibilities Risk assessment – audit planning	•	
Audit procedures, evidence, sampling		
Controls: understanding, evaluation, testing		
Auditing revenues and receivables		
Completion of the audit		
Audit reports		
4. TEACHING and LEARNING METHODS - E		
DELIVERY	The course's content will be prese	
Face-to-face, Distance learning, etc.	an extensive number of short case	es-problems, group analysis of
	problems and case assignments.	A communication with students
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY	ICTs are used both in teaching and	a communication with students
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	36
described in detail.	Study and analysis of	89
Lectures, seminars, laboratory practice,	bibliography	
fieldwork, study and analysis of		
bibliography, tutorials, placements,		
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay	Course total	125
writing, artistic creativity, etc.	Course totai	125
The student's study hours for each learning		
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		ly quizzes on Sunday afternoons
Description of the evaluation procedure	which will count for 30% of your	
	4) A final exam, counting f	
Language of evaluation, methods of	4) A final exam, counting for The final exam will be closed book	
evaluation, summative or conclusive,		
evaluation, summative or conclusive, multiple choice questionnaires, short-	The final exam will be closed bool	ς.
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions,	The final exam will be closed book Evaluation criteria are available th	x. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work,	The final exam will be closed bool	k. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public	The final exam will be closed book Evaluation criteria are available th	x. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work,	The final exam will be closed book Evaluation criteria are available th	x. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical	The final exam will be closed book Evaluation criteria are available th	x. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation,	The final exam will be closed book Evaluation criteria are available th	x. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other Specifically-defined evaluation criteria are	The final exam will be closed book Evaluation criteria are available th	k. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other Specifically-defined evaluation criteria are given, and if and where they are accessible	The final exam will be closed book Evaluation criteria are available th	x. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other Specifically-defined evaluation criteria are given, and if and where they are accessible to students.	The final exam will be closed book Evaluation criteria are available th	x. prough e-class and the
evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other Specifically-defined evaluation criteria are given, and if and where they are accessible	The final exam will be closed book Evaluation criteria are available th	x. prough e-class and the

<u>K M Johnstone-Zehms</u>, <u>A A. Gramling</u> and <u>L. E. Rittenberg</u>. 2019. Auditing: A Risk Based-Approach, **11**th edition. Cengage Or

Κ. Καραμάνης. 2008. Σύγχρονη Ελεγκτική. Εταιρεία Αξιοποίησης & Διαχείρισης Της Περιουσίας Του ΟΠΑ

Journals where students may find interesting papers: Accounting, Organizations and Society Accounting, Auditing and Accountability Journal Critical Perspectives on Accounting Accounting and Business Research British Accounting Review Handouts, cases, and articles are distributed to the class via e-class.

COURSE OUTLINE

1. GENERAL				
SCHOOL	School of Busi	ness		
ACADEMIC UNIT	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71230p		SEMESTER	2 nd /4 th
COURSE TITLE	Financial Instruments: Accounting and Valuation			
INDEPENDENT TEACHIN if credits are awarded for separate co lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	components of the course, e.g. WEEKLY the credits are awarded for the TEACHING CREDITS			CREDITS
			4	5
Add rows if necessary. The organisation of	of teaching and t	he teaching		
methods used are described in detail at (a	d).			
COURSE TYPE	Specialised ge	neral knowledge		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and				
	No			
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	nttps://eclass.	aueb.gr/courses/	LUXK3U3/	
2. LEARNING OUTCOMES				

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

The course covers the basic derivative securities, derivative markets and their functions, the pricing of derivative securities via stochastic processes and the risk management of financial positions via derivatives. Computational techniques of pricing derivatives are also covered. Specifically, the students

- will gain a deep understanding of financial derivatives
- will appreciate the role of derivative securities in hedging and risk management
- will be able to price financial derivatives using analytical and numerical methods

Moreover, the purpose of the course is to deal with issues related to the Accounting treatment of the Financial Instruments of the Financial Reports. (Accounting for Financial Instruments - IFRS9)

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and	Project planning and management					
information, with the use of the necessary technology	Respect for difference and multiculturalism					
Adapting to new situations	Respect for the natural environment Showing social, professional and ethical responsibility and					
Decision-making	sensitivity to gender issues					
Working independently	Criticism and self-criticism					
Team work	Production of free, creative and inductive thinking					
Working in an international environment						
Working in an interdisciplinary environment	 Others					
Production of new research ideas	others					
	rmation, with the use of the necessary technology					
Adapting to new situations	induction, that the use of the necessary technology					
Decision-making						
Working independently or Team work (via the cou	urse assignment)					
Working in an interdisciplinary environment						
Production of new research ideas						
Respect for difference and multiculturalism						
Showing social, professional and ethical responsibility and sensitivity to gender issues						
Criticism and self-criticism						
Production of free, creative and inductive thinking	7					
3. SYLLABUS						
The following topics are covered:						
Futures contracts and hedging						
• Forward contracts and pricing						
Swaps						
Options contracts: Characteristics and t	rading strategies					
Pricing options contracts						
An analysis of the accounting treatment of						
- Financial Assets						
- Financial Liabilities						
- Derivatives						
-Impairment and reclassification of financial asset	S					
Accounting treatment of rick hadging (Hadging E	air Value Hedge Cach Flow Hedge)					

-Accounting treatment of risk hedging (Hedging Fair Value Hedge Cash Flow Hedge)

-Accounting for Derivatives -Embedded Derivatives.

COURSE OUTLINE

	COURSE	OUTLINE		
1. GENERAL				
SCHOOL	School of Busi	School of Business		
ACADEMIC UNIT	Department of	f Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71212p SEMESTER 2 nd /4 th			2 nd /4 th
COURSE TITLE	Fraud Examination			
INDEPENDENT TEACHIN if credits are awarded for separate co lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	ate components of the course, e.g. WEEKLY c. If the credits are awarded for the HOURS			CREDITS
		LECTURES	4	5
Add rows if necessary. The organisation of teaching and the teaching				
methods used are described in detail at (c	1).			
COURSE TYPE	SPECIAL BACK	GROUND		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	NONE			
LANGUAGE OF INSTRUCTION and	ENGLISH			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	NO			
STUDENTS				

COURSE WEBSITE (URL) <u>https://eclass.aueb.gr/courses/LOXR306/</u> 2. LEARNING OUTCOMES				
Learning outcomes				
The course learning outcomes, specific know	ledge skills and competences of ar	appropriate level which the		
students will acquire with the successful cor				
Consult Appendix A	ipiction of the course are accented			
	mas for each qualifications cucla	scording to the Qualifications		
Description of the level of learning outco Framework of the European Uigher Edu				
Framework of the European Higher Educ		. Lifelana Languian and Annandiu		
• Descriptors for Levels 6, 7 & 8 of the Eur	opean Qualifications Framework fo	r Lifelong Learning and Appenaix		
B				
Guidelines for writing Learning Outcome				
Upon successful completion of the course, p	articipants will be able to acquire k	nowledge with respect to the		
following topics:				
- Introduction to Fraud Examination				
- Asset Misappropriation I: Skimming and Ca				
- Asset Misappropriation II: Billing, Payroll ar				
- Asset Misappropriation III: Register Disburs	sement, Non-Cash Asset Misapprop	riation, and Check Tampering		
Schemes				
- Corruption Schemes				
- Financial Statement Fraud Schemes				
- Interviews and Fraud Investigation Practica	l Issues			
General Competences				
Taking into consideration the general compe				
Diploma Supplement and appear below), at				
Search for, analysis and synthesis of data an		-		
information, with the use of the necessary	Respect for difference an	d multiculturalism		
technology	Respect for the natural e	nvironment		
Adapting to new situations	Showing social, profession	nal and ethical responsibility and		
Decision-making	sensitivity to gender issue	es		
Working independently	Criticism and self-criticisr	n		
Team work	Production of free, creati	ive and inductive thinking		
Working in an international environment				
Working in an interdisciplinary environment	Others			
Production of new research ideas				
The course aims to provide students with th	e following general competencies: of data and information, with the u	se of the necessary technology		
 Adapting to new situations 	or data and information, with the d	se of the necessary technology		
- Decision-making				
-				
 Working independently Team work 				
really work	nment (Crown project)			
 Working in an international enviro Working in an interdisciplinant on 				
- Working in an interdisciplinary env	monment (Group project)			
 Production of new research ideas Broduction of free creative and in 	ductivo thinkin-			
- Production of free, creative and in	auctive thinking			
3. SYLLABUS	<u> </u>			
The primary purpose of the course is to				
For each fraud method, students solve		entive and detective controls that		
the firm's management may adopt to d				
4. TEACHING and LEARNING METHODS - E				
DELIVERY	FACE TO FACE			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	USE OF ICT IN TEACHING AND CO	MMUNICATION WITH STUDENTS		
COMMUNICATIONS TECHNOLOGY				
Use of ICT in teaching, laboratory				
education, communication with students				
TEACHING METHODS	Activity	Semester workload		
The manner and methods of teaching are Lectures 36				
described in detail. Group Project 40				
Lectures, seminars, laboratory practice, Independent Studying 49				
fieldwork, study and analysis of				
bibliography, tutorials, placements,				
bibliography, tatonais, placements,				
clinical practice, art workshop, interactive				

teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning	Course total	125
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		
Description of the evaluation procedure	The methods of student assessme examination (comprising multiple	
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other	studies) and a group project. The final mark, while the group project	
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.		
5. ATTACHED BIBLIOGRAPHY		

5. ATTACHED BIBLIOGRAPHY Required Reading: Wells, Joseph (2014). Principles of Fraud Examination. Wiley. Further Reading: ACFE Material

COURSE OUTLINE

COURSE OUTLINE					
1. GENERA	L				
SCHOOL	School of Business	School of Business			
ACADEMIC	Department of Accourt	nting and Finance			
UNIT					
LEVEL OF	Postgraduate				
STUDIES					
COURSE CODE	bm71106p		SEMESTER	2 nd	
COURSE TITLE	Risk Management				
INDEF	PENDENT TEACHING AC	TIVITIES			
if credits are a	warded for separate co	mponents of the	WEEKLY TEACHING		
	res, laboratory exercise	· · · · · · · · · · · · · · · · · · ·	HOURS	CREDITS	
	r the whole of the cours		noons		
teach	ning hours and the total	l credits			
			4	5	
		· · · · · · · · ·			
	sary. The organisation				
	s used are described in a		-		
general	Specialized general kn	iowiedge, skills develo	opment		
background,					
special					
background,					
specialised					
general					
knowledge,					
skills					
development					
PREREQUISITE					
COURSES:					
LANGUAGE OF	Greek				
INSTRUCTION					

and				
EXAMINATION				
S:				
IS THE COURSE	No			
OFFERED TO				
ERASMUS				
STUDENTS				
COURSE	https://eclass.aueb.gr/m	odules/document/index.php?course=LOXR144&openDir=/4b90ca		
WEBSITE (URL)	<u>87yvwc</u>			
2. LEARNING OU	TCOMES			
Learning outcome	es			
The course learnir	ng outcomes, specific know	ledge, skills and competences of an appropriate level, which the		
students will acqu	ire with the successful con	npletion of the course are described.		
Consult Appendix	A			
 Description of 	f the level of learning outc	omes for each qualifications cycle, according to the Qualifications		
-	f the European Higher Edu			
 Descriptors for 	or Levels 6, 7 & 8 of the Eu	ropean Qualifications Framework for Lifelong Learning and Appendix		
В				
	r writing Learning Outcom			
		s financial risks, apply the appropriate risk measurement		
techniques, while	taking into consideration	the pros and cons of alternative methods.		
General Compete				
-		etences that the degree-holder must acquire (as these appear in the		
		which of the following does the course aim?		
• • •	is and synthesis of data ar			
	the use of the necessary	Respect for difference and multiculturalism		
technology		Respect for the natural environment		
Adapting to new s	situations	Showing social, professional and ethical responsibility and		
Decision-making		sensitivity to gender issues		
Working independ	dently	Criticism and self-criticism		
Team work		Production of free, creative and inductive thinking		
-	ernational environment			
-	erdisciplinary environment	Others		
Production of new				
	is and synthesis of data an	d information, with the use of the necessary technology.		
Decision making	de adda			
Working independ	dentiy.			
3. SYLLABUS				
_	····			
Definition and identification of Financial Risk Types				
Market Risk: Value at Risk, Parametric Method, Non-Parametric method, GARCH method Paraletations of finition and techniquese				
Backtesting: definition and techniques				
	• • • •	ach, Credit Value at Risk, Actuarial Method		
• Ext	reme Value Theory			
4. TEACHING and	LEARNING METHODS - E			
	DELIVERY	Face to face		
	e, Distance learning, etc.			
USE	OF INFORMATION AND			

COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are		
described in detail.	Lectures	24
Lectures, seminars, laboratory practice,	Study and analysis of	60
fieldwork, study and analysis of	bibliography	
bibliography, tutorials, placements,	Interactive teaching	3
clinical practice, art workshop, interactive	Educational visits	3
teaching, educational visits, project, essay	Group Assignment and Essay	35
writing, artistic creativity, etc.	Writing	
The student's study hours for each learning		

			_			
activity are given as well as the hours of						
non-directed study according to the	Course total	125				
principles of the ECTS						
STUDENT PERFORMANCE EVALUATION	Written exam					
Description of the evaluation procedure						
Language of evaluation, methods of						
evaluation, summative or conclusive,						
multiple choice questionnaires, short-						
answer questions, open-ended questions,						
problem solving, written work,						
essay/report, oral examination, public						
presentation, laboratory work, clinical						
examination of patient, art interpretation,						
other						
Specifically defined avaluation criteria are						
Specifically-defined evaluation criteria are						
given, and if and where they are accessible						
to students.						
ATTACHED BIBLIOGRAPHY						
Constructional heibilite annual her Construction Contain		A MACHANILIU				

- Suggested bibliography: Crouhy, Galai, and Mark (2018), Risk Management, McGraw Hill. - Related academic journals:

COURSE OUTLINE

	0001102	00121112		
1. GENERAL				
SCHOOL	School of Busi	ness		
ACADEMIC UNIT	Department o	f Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71103p		SEMESTER	2 nd /3 rd
COURSE TITLE	Business Analy	ysis and Valuation		
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS	CREDITS
			4	5
Add rows if necessary. The organisation o	f teaching and t	the teaching		
methods used are described in detail at (c	1).			
COURSE TYPE	Specialised ge	neral knowledge		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:				
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	NO			
STUDENTS				
COURSE WEBSITE (URL)				
2. LEARNING OUTCOMES	-			
· · · ·				

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

This course introduces and develops a framework	for business analysis and valuation using financial statement			
data.				
General Competences				
Taking into consideration the general competence	s that the degree-holder must acquire (as these appear in the			
Diploma Supplement and appear below), at which	of the following does the course aim?			
Search for, analysis and synthesis of data and	Project planning and management			
information, with the use of the necessary	Respect for difference and multiculturalism			
technology	Respect for the natural environment			
Adapting to new situations	Showing social, professional and ethical responsibility and			
Decision-making	sensitivity to gender issues			
Working independently	Criticism and self-criticism			
Team work	Production of free, creative and inductive thinking			
Working in an international environment				
Working in an interdisciplinary environment	Others			
Production of new research ideas				
Search for, analysis and synthesis of data and info	rmation, with the use of the necessary technology			
Adapting to new situations				
Decision-making				
Working independently				
3. SYLLABUS				

- A Framework for Business Analysis and Valuation Using Financial Statements
- Business Analysis and Valuation Tools
- o Industry Analysis
- o Competitive Strategy Analysis
- o Corporate Strategy Analysis
- Overview /Implementing Accounting Analysis
- o Factors Influencing Accounting Quality
- o Steps in Accounting Analysis
- o Accounting Analysis Pitfalls
- Financial Analysis
- o Ratio Analysis
- o Cash Flow Analysis
- Prospective Analysis: Forecasting-Valuation Implementation
- o Defining Value for Shareholders
- o The Discounted Cash Flow model
- o The Discounted Abnormal Earnings Valuation model
- Case Studies

DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	Use of ICT in teaching and commu	nication with students	
COMMUNICATIONS TECHNOLOGY			
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	32	
described in detail.	Fieldwork	18	
Lectures, seminars, laboratory practice,	study and analysis of	18	
fieldwork, study and analysis of	bibliography		
bibliography, tutorials, placements,	project,	10	
clinical practice, art workshop, interactive	essay writing10Self Study37		
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning			
activity are given as well as the hours of	Course total	125	
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION			
Description of the evaluation procedure	Language of evaluation: Greek		
	Final exam: 75%		

Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other	Project: 25%
Specifically-defined evaluation criteria are given, and if and where they are accessible to students. 5. ATTACHED BIBLIOGRAPHY	

- Suggested bibliography:

Business Analysis and Valuation: IFRS Edition (Text and Cases), Krishna G. Palepu, Paul M. Healy, and Erik Peek, 6th Edition, 2022

- Related academic journals:

1. GENERAL

COURSE OUTLINE

I. GENERAL				
SCHOOL	School of Business			
ACADEMIC UNIT	Department o	Department of Accounting and Finance		
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71220p		SEMESTER	2 nd
COURSE TITLE	Market Micros	structure and Dea	lling Room Simul	ations
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the course, e.g. WEEKLY re credits are awarded for the HOURS			CREDITS
			4	5
	Add rows if necessary. The organisation of teaching and the teaching			
methods used are described in detail at (c	1).			
COURSE TYPE	Special Backgr	ound		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and	English			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No No			
STUDENTS				
COURSE WEBSITE (URL)				
2. LEARNING OUTCOMES				

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Students who complete the course will be able to identify the main market structures, understand their principles, as well as main types of participants operating therein. The student will be able to interpret the very short-term market dynamics, as well as to assess the possible strategic decisions that traders face over the course of a day. **General Competences**

	Taking into consideration the general competences that the degree-holder must acquire (as these appear in Diploma Supplement and appear below), at which of the following does the course aim?				
	Search for, analysis and synthesis of data an				
	information, with the use of the necessary	Respect for difference an	-		
	technology	Respect for the natural e	nvironment		
	Adapting to new situations	Showing social, professio	nal and ethical responsibility and		
	Decision-making	sensitivity to gender issue			
	Working independently	Criticism and self-criticism			
	Team work	Production of free, creati	ive and inductive thinking		
	Working in an international environment				
	Working in an interdisciplinary environment	Others			
	Production of new research ideas Search for, analysis and synthesis of data an		accessory technology		
	Adapting to new situations	a mornation, with the use of the r	lecessary technology		
	Decision-making				
	Working independently				
	Working in an international environment				
	Working in an interdisciplinary environment	:			
	Production of new research ideas				
	Project planning and management				
	Criticism and self-criticism				
	Production of free, creative and inductive th	ninking			
	3. SYLLABUS				
	Market Microstructure is the field that				
	Specifically, the dynamics of trade and	price developments in different ma	rkets are examined by		
	studying:				
	 the rules governing trading. the types of market participant 	-			
	 the types of market-participant their incentives and 	5.			
	 their incentives, and the strategies they choose to achieve their objectives. 				
	 The course covers the following topics: 				
	 Market Industry: Buy/Sell side, dealers, brokers, clearing and settlement. 				
 Orders, Algos and algorithmic trading. 					
 The role of dealers, brokers. 					
	o Main categories of market-users (profit-motivated, utilitarian, noise traders) and their incentives.				
	 Basic strategies of each of these categories and how they affect the market mechanism. 				
	 Price discovery in exchanges an 				
		on in market prices and the informa			
		n, Dealer-to-Customer, Crossing-net			
		tility, their relationship and how the	ey both affect market		
	efficiency.	nformation, strategies for exploiting	the information advantage		
	and ways of protection again		g the mornation advantage		
		rman, Roll, Glosten-Millgrom, Kyle.			
	4. TEACHING and LEARNING METHODS - E				
ĺ	DELIVERY	Face-to-face			
	Face-to-face, Distance learning, etc.				
	USE OF INFORMATION AND	ICT is used in the teaching of the c	course, as well as in the		
	COMMUNICATIONS TECHNOLOGY	communication with the students			
	Use of ICT in teaching, laboratory	There will be 3 sessions in the lab			
	education, communication with students	workshops students will be able to	•		
		term trading strategies under hypothetical scenarios, observe			
		order-book simulations, and analy	ze stylized stock market		
		dynamics.	a		
	TEACHING METHODS	Activity	Semester workload		
	The manner and methods of teaching are described in detail.	Lectures Project	24 28		
	Lectures, seminars, laboratory practice,	Independent work	40		
fieldwork, study and analysis of		Lab practice	6		
bibliography, tutorials, placements,		Educational visits	5		
clinical practice, art workshop, interactive		Study and analysis of	50		
	teaching, educational visits, project, essay	bibliography			
	writing, artistic creativity, etc.	Case study	12		

	Course total	125	
The student's study hours for each learning			
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	The evaluation of the course is co	nducted via a written examination	
Description of the evaluation procedure	(70%) and a compulsory project (30%). The project is a case study on		
	speculative and hedging strateg	ies using credit derivatives and	
Language of evaluation, methods of	students can work on it either in	teams (pairs) or individually. The	
evaluation, summative or conclusive,		s on their problem-solving abilities	
multiple choice questionnaires, short-		ng written work, backed up by	
answer questions, open-ended questions,	computations/estimations.		
problem solving, written work,		combination of multiple-choice	
essay/report, oral examination, public	questions, open-ended questions	•	
presentation, laboratory work, clinical	The evaluation criteria are commu		
examination of patient, art interpretation,	first lecture and are also available	online at the course's eclass	
other	page.		
Charifically defined avaluation oritoria			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY			
- Suggested bibliography:			

- L. Harris, "Trading and Exchanges Market Microstructure for Practitioners", Oxford University Press, ٠ 2003
- J. Hasbrouck, "Empirical Market Microstructure Economic and Statistical Perspectives on the Dynamics • of Trade in Securities Market", 2006
- M. O'Hara, "Market Microstructure Theory", Basil Blackwell, Cambridge, 1995. •

- Related academic journals:

- Selected articles from the Journal of Finance •
- Journal of Financial Markets •

COURSE OUTLINE

	COONSE	OUTLINE		
1. GENERAL				
SCHOOL	School of Business			
ACADEMIC UNIT	Department o	f Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71222p		SEMESTER	2 nd
COURSE TITLE	Credit Derivatives			
INDEPENDENT TEACHING ACTIVITIESWEEKLYif credits are awarded for separate components of the course, e.g.TEACHINGlectures, laboratory exercises, etc. If the credits are awarded for theTEACHINGwhole of the course, give the weekly teaching hours and the total creditsHOURS			CREDITS	
			4	5
Add rows if necessary. The organisation o	f teaching and t	the teaching		
methods used are described in detail at (c	().			
COURSE TYPE	Specialised general knowledge			
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None, although undergraduate-level knowledge of Fixed Income,			
	Financial Derivatives and Capital Markets is helpful.			
LANGUAGE OF INSTRUCTION and	English			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass	.aueb.gr/courses/	LOXR153/	
2. LEARNING OUTCOMES				

2. LEARNING OUTCOMES

Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes Upon completion of the course, the student will be able • to understand the dimensions of credit risk, • to grasp the methods available for quantifying it, • identify the tools available to hedge it, • and the basic techniques for designing speculative strategies. General Competences Taking into consideration the general competences that the degree-holder must acquire (as these appear in the following does the course aim? Search for, analysis and synthesis of data and project planning and management information, with the use of the necessary Respect for difference and multiculturalism technology Respect for the naturel environment Adapting to new situations Showing social, professional and ethical responsibility and sensitivity to gender issues Working in an international environment				
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Working in an international environment Working in an interdisciplinary environment Project planning and management				
Working in an interdisciplinary environment Project planning and management				
Project planning and management				
Criticism and self-criticism				
Production of free, creative and inductive thinking of new research ideas				
3. SYLLABUS				
Overview of fixed income markets:				
 Yield metrics (Yield to Maturity, Total Returns, Par Yields). 				
 Yield Curves (Spot, Par, Forward, Swap). 				
 Sensitivity measures (Duration, BPV, Fisher-Weil). 				
 Forward contracts, futures and Swaps. 				
 Hedging interest rate risk. 				
 Yield-curve speculative strategies. 				
The concept of Credit Risk – Measurement methods.				
• Credit-scoring.				
 Structural models. 				
 Reduced-form models. 				
 Default Correlation models (Copulas, Transition models). 				
Corporate bonds				
 Credit Spreads (Z-spread, Asset-Swap Spread, i-Spread). 				
 Credit ratings 				
 Management strategies. 				
Credit derivatives and uses.				
 Credit Default Swaps – 				
 Hedging, 				
 Speculative strategies, 				
 Arbitrage strategies 				
 Default Correlation Derivatives 				
 CDOs, CLOs, CMOs 				
 Securitisation methods 				
 Tradeable indices of systemic credit risk (iTraxx, CDX). 				

3	orporate Bond Portfolios, and Loan			
 Use of Credit Derivatives in Alternative Investments (hedge fund, private equity). TEACHING and LEARNING METHODS - EVALUATION 				
DELIVERY	Face-to-face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	ICT is used in the teaching of the course, as well as in the			
COMMUNICATIONS TECHNOLOGY	communication with the students			
Use of ICT in teaching, laboratory				
education, communication with students				
TEACHING METHODS	Activity	Semester workload		
The manner and methods of teaching are	Lectures	24		
described in detail.	Project	28		
Lectures, seminars, laboratory practice,	Independent work	50		
fieldwork, study and analysis of	Case Study	12		
bibliography, tutorials, placements,	Laboratory practice	11		
clinical practice, art workshop, interactive				
teaching, educational visits, project, essay				
writing, artistic creativity, etc.				
		105		
The student's study hours for each learning	Course total	125		
activity are given as well as the hours of				
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION Description of the evaluation procedure	The evaluation of the course is conducted via a written examination			
Description of the evaluation procedure	(70%) and a compulsory project (30%). The project is a case study on speculative and hedging strategies using credit derivatives and			
Language of evaluation, methods of	students can work on it either in teams (pairs) or individually. The			
evaluation, summative or conclusive,	project is designed to test students on their problem-solving abilities and on their reporting/submitting written work, backed up by			
multiple choice questionnaires, short-				
answer questions, open-ended questions,	computations/estimations.			
problem solving, written work,		combination of multiple-choice		
essay/report, oral examination, public	questions, open-ended questions			
presentation, laboratory work, clinical	The evaluation criteria are comm	unicated to the students in the		
examination of patient, art interpretation,	first lecture and are also available	online at the course's eclass		
other	page.			
Specifically-defined evaluation criteria are				
given, and if and where they are accessible				
to students.				
5. ATTACHED BIBLIOGRAPHY				
- Suggested bibliography:				
Principles of Financial Engineering, R. K Condition Distribution Principles of Financial Engineering				
Credit Risk Modeling using Excel and V Credit Deviations Trading Investigation		010		
Credit Derivatives: Trading, Investing, a				
Credit Risk: Pricing, Measurement, and Management, D. Duffie and Singleton, 2003.				
- Related academic journals:				

- Related academic journals:

- Selected articles from Journal of Finance
- Journal of Derivatives

COURSE OUTLINE

1. GENERAL

SCHOOL	School of Business		
ACADEMIC UNIT	Department of Accounting and Finance		
LEVEL OF STUDIES	Postgraduate		
COURSE CODE	bm71135p	SEMESTER	3 rd

COURSE TITLE Financial Econometrics			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS
		4	5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE general background, special background, specialised general knowledge, skills development	Specialized general knowledge		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/	LOXR247/	

2. LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Upon completion of this course the student is able to build econometrics models (or an econometric system) to examine the hypotheses of financial theory. He/she has the knowledge to estimate these models and to apply the tools of inferential statistics to examine the theoretical hypotheses and the robustness of the model. Furthermore, upon completion of the course the student is able to model financial time series using an adequate univariate or multivariate model, to estimate it and to use for predictions. Finally, the student has acquired the knowledge to apply the aforementioned tools in real financial data using the econometric computer program Eviews.

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the

Diploma Supplement and appear below), at which of	the following does the course aim?
Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary	
technology	Respect for difference and multiculturalism
Adapting to new situations	Respect for the natural environment
Decision-making	Showing social, professional and ethical responsibility and
Working independently	sensitivity to gender issues
	Criticism and self-criticism
Team work	
Working in an international environment	Production of free, creative and inductive thinking
Working in an interdisciplinary environment	e
Production of new research ideas	Others
Production of new research deas	
	-
Search for, analysis and synthesis of data and inform	ation, with the use of the necessary technology
Adapting to new situations	
, 5	
Decision-making	
Working independently	
- <u> </u>	
Working in an international environment	
Production of new research ideas	
Criticism and self-criticism	
Production of free, creative and inductive thinking	
r roudellon of free, creative and madelive thinking	

3. SYLLABUS

The goal of this course is to present the theory and application of financial econometrics. Financial econometrics is the econometrics of financial markets, and it is the science of modeling financial time series such as prices, returns, interest rates, financial ratios, etc. Topics covered in this course include regression analysis and its application in finance, modeling of univariate time series using autoregressive or moving average processes, as well as their identification and estimation. The course also studies models of time-varying volatility (ARCH and GARCH), vector autoregressive (VAR) processes and cointegration analysis. All these concepts would be explained with the use of examples using real financial data.

DELIVERY Face-to-face, Distance learning, etc.	Face-to-face
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY Use of ICT in teaching, laboratory education, communication with students	This course takes place in the PC lab. Students study the theory of Financial Econometrics to apply it in real data using E-views. Use of ICT in:
	 Teaching: PowerPoint, Excel, Eviews Laboratory education: Excel, Eviews Communication with students: E-class, E-mail

TEACHING METHODS	Activity	Semester workload	
	Lectures	36	
The manner and methods of teaching are	Independent study	89	
described in detail.			
Lectures, seminars, laboratory practice,			
fieldwork, study and analysis of			
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay	Course total	125	
writing, artistic creativity, etc.			
The student's study hours for each learning			
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	The evaluation procedure includes a written exam at the end of		
	the. The final written exam consi	ists of multiple choice questions	
Description of the evaluation procedure			
I many of any listing matheda of			
Language of evaluation, methods of			
evaluation, summative or conclusive,			
multiple choice questionnaires, short-			
answer questions, open-ended questions,			
problem solving, written work,			
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

• Brooks, "Introductory Econometrics for Finance", Cambridge 3rd ed. 2014.

- Rachev, Mittnic, Fabozzi, Focardi and Jasic, "Financial Econometrics: From Basic to Advanced Modeling Techniques", Wiley 1st ed. 2007.
- Tsay, "Analysis of Financial Time Series", Wiley 3rd ed. 2010.
- Enders, "Applied Econometric Time Series", Wiley 3rd ed. 2009.

- Related academic journals: Journal of Econometrics, Journal of Financial Econometrics, International Journal of

COURSE OUTLINE

1. GENERAL	COURSE OUT	LINE			
I. GENERAL SCHOOL	School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate		indrice		
COURSE CODE	bm71102p		SEMESTER	3 rd	
			SEINESTER		
COURSE TITLE	Direct Taxation and	ax Planning			
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits			WEEKLY TEACHING CREE HOURS		CREDITS
			4		5
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).					
COURSE TYPE general background, special background, specialised general knowledge, skills development					
PREREQUISITE COURSES:	SES:				
LANGUAGE OF INSTRUCTION and EXAMINATIONS:					
IS THE COURSE OFFERED TO	No				
ERASMUS STUDENTS					
COURSE WEBSITE (URL)	<u>https://eclass.aueb.gr/courses/LOXR245/</u> (part time) & <u>https://eclass.aueb.gr/courses/LOXR280/</u> (full time)				
2. LEARNING OUTCOMES					
 Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B Guidelines for writing Learning Outcomes 					
The aim of the course is to introduce the	e student to the conce	pt and techr	niques of income	taxati	on and tax
planning of business entities. Upon successful completion of the course the student will be (a) familiar with the whole theory of tax planning and deferred taxation (b) aware of the tax law regarding the determination of the taxable income of a business entity					
(c) able to determine the tax liabilities of				~	
(d) able to perform accounting entries t		, settle tax li	abilities and dist	ribute	the profits of a
business entity.					
General Competences					
Taking into consideration the general co Diploma Supplement and appear below, Search for, analysis and synthesis of dat), at which of the follow	ving does th		s these	appear in the
information, with the use of the necesso		-	ce and multicultu	uralism	1
technology			ral environment		
Adapting to new situations		-	essional and eth		sponsibility and
Decision-making		ity to gender			
Working independently		n and self-cri			
Team work	Product	ion of free o	reative and indu	ictive t	hinkina

Production of free, creative and inductive thinking

Team work

Working in an international environment	
Working in an interdisciplinary environment Others	
Production of new research ideas	
Search for, analysis and synthesis of data and information, with the use of the necessary technology	Project planning and
Adapting to new situations	Respect for differen
Decision-making	Respect for the natu
Working independently	Showing social, proj
Team work	sensitivity to gender
Working in an international environment	Criticism and self-cri
Working in an interdisciplinary environment	Production of free, o
Production of new research ideas	
Criticism and self-criticism	Others
Production of free, creative and inductive thinking	

3. SYLLABUS

<u>Tax Planning</u>

(a) Income tax expense, current tax and deferred tax

(b) Approaches to determining deferred tax

(c) International Accounting Standard 12 "Income Tax

- Temporary differences (taxable and deductible)
- Tax Base (of assets and liabilities)

• Recognition and presentation of deferred tax assets and liabilities

(d) Compilation of accounting and tax basis reconciliation table

Direct Taxation

1. Basic concepts (tax subject, tax object, tax residence, tax year)

2. Personal Income Taxation

(a) sources of income (income from salaried services, income from business activity, income from capital and income from capital transfer capital);

(b) calculation and return of tax – withholding tax at source.

3. Income Taxation of Legal Persons & Legal Entities

(a) Basic concepts (subject of tax, object of tax, taxable income)

(b) Accounting vs. Taxable Income

(c) Determination of Taxable Income and Income Tax

(d) Deductible and Non-Deductible Expenses. Scientific and Technological Research Expenditures. Tax

Depreciation. Measurement of inventories. Bad Claims.

(e) Losses carried forward

(f) Intra-group dividends & intra-group transactions

(g) Undercapitalization

(h) Transfer of Functions

(i) Contribution of Assets for Securities – Exchange of Securities

(j) Mergers and Demergers. Liquidation

4. Pricing of Intragroup Transactions

DELIVERY	Face to Face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	Use of ICT in teaching, laboratory education, communication with		
COMMUNICATIONS TECHNOLOGY	students		
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	24	
described in detail.	Study and analysis of	101	
Lectures, seminars, laboratory practice,	bibliography		
fieldwork, study and analysis of			
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			

The student's study hours for each learning		
activity are given as well as the hours of	Course total	125
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION	Students are evaluated by written	exams that take place after the
Description of the evaluation procedure	lectures have been completed.	
Language of evaluation, methods of	The exams are conducted in the G	Freek language with open-answer
evaluation, summative or conclusive,	questions	
multiple choice questionnaires, short-		
answer questions, open-ended questions,	The evaluation criteria are on the	course website
problem solving, written work,		
essay/report, oral examination, public		
presentation, laboratory work, clinical		
examination of patient, art interpretation, other		
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY	1	
- Suggested bibliography:		

- 1. Χέβας, Δ., **Θέματα Φορολογικής Λογιστική,** 6^η Έκδοση, Μπένου, 2017
- 2. Anderson, K., Leo, K., Picker, R., Loftus, J., Clark, K. and Wise, V., Applying International Financial Reporting Standards, Wiley, 2009

- Related academic journals:

- 1. The Accounting Review
- 2. The International Journal of Accounting
- 3. National Tax Journal

COURSE OUTLINE

	COONSE	OUTLINE			
1. GENERAL					
SCHOOL	School of Busi	ness			
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71101p		SEMESTER	3 rd	
COURSE TITLE	Money and Ca	pital Markets			
INDEPENDENT TEACHIN	IG ACTIVITIES		WEEKLY TEACHING HOURS		CREDITS
Lectures			4		
Studying and literature review			8		
Project / Assignment / Essay			2		
					5
COURSE TYPE	Specialised ge	neral knowledges			
PREREQUISITE COURSES:	NONE				
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek				
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No				
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR163/				
2. LEARNING OUTCOMES	•				
Learning outcomes					

This course examines the most important issues in the theory and practice of modern portfolio management. Topics include efficient capital markets, risk and return, asset pricing models, valuation, equity portfolio management strategies, bond portfolio management strategies, the professional asset management industry, evaluation of portfolio performance, main investment decision biases, investor contrarian and momentum

strategies, and herd behavior. Be able to measure and assess the risk and return of a portfolio of assets and understand how risk affects the valuation of assets in equilibrium Have an understanding of the fundamentals of equity securities and the main issues in equity portfolio management strategies Have an understanding of the fundamentals of fixed income securities and the main issues in bond portfolio management strategies Be able to explain the main issues and concepts of behavioral finance and its implications for portfolio management Have an understanding of the professional asset management industry and the main methods of evaluating portfolio performance Be able to understand, describe, and differentiate between different economic paradigms and financial situations, and be able to understand the structure and interaction of financial factors and modern capital markets. Be able to synthesize the knowledge acquired from the course and apply critical analysis and thinking to real financial situations. **General Competences** Search for, analysis and synthesis of data and information, with the use of the necessary technology, Teamwork, Working in an international environment SYLLABUS 3. Stock Markets: The investment background and setting; the asset allocation decision; selecting investments in a global market; main securities markets and indexes; initial public offerings (IPOs); why firms go public and IPOs come in waves; asset classes, indexes and benchmarks; investment banks and institutional investors. Risk & Return: Portfolio theory and multifactor asset pricing models; Efficient capital markets; valuation techniques. Fundamental (valuation methods, P/E, ratio analysis, etc) and technical analysis (Dow Theory, Support & Resistance, Moving Average, Relative Strength Indicators, Advance/Decline Ratio, Short Selling, Gaps, etc). Active vs passive portfolio management strategies; equity investment style grid (value & growth, small & large, contrarian & momentum, etc); strategic and tactical asset allocation. Evaluating portfolio performance (Sharpe ratio, Treynor ratio, Sortino ratio, Information ratio, etc). Bond Markets: Definitions, Pricing, Duration, Convexity, Credit Default Swaps, Securitization, Catastrophe Bonds, Structured Bonds, Credit Rating. Derivative Markets: Swap Markets, Interest rate swaps, currency swaps, pricing; Futures Markets, Forward and futures contracts. Differences, trading, and pricing; Options Markets, Options Contracts, calls, puts; trading and pricing. Market efficiency, arbitrage; market puzzles and theoretical inconsistencies (equity premium puzzle, closed end fund puzzle, dividend puzzle, contrarian and momentum strategies, the value anomaly, etc). **TEACHING and LEARNING METHODS - EVALUATION** Δ

DELIVERY. Face-to-face USE OF INFORMATION AND Use of ICT in teaching, communication with students COMMUNICATIONS TECHNOLOGY TEACHING METHODS Activity Semester workload Lectures, 36 60 study and analysis of bibliography project, essay writing 29 Course total 125 STUDENT PERFORMANCE EVALUATION Language: Greek Evaluation: Final Written Exam: (70%) Written Assignment and Public Presentation: (30%) 5. ATTACHED BIBLIOGRAPHY

Indicative Bibliography: Brealey, R. A., Myers, S.C., Allen, (2020) "Principles of Corporate Finance", MaGraw Hill, Inc. Fabozzi, F. (2016) Bond Markets, Analysis, and Strategies, 9th Edition, 2016, Pearson Hull J.C. (2000), Options, Futures, & Other Derivatives, 4th ed. Prentice Hall International Malkiel, B. A Random Walk Down Wall Street, 5th College Ed. New York: W.V. Norton. Radcliffe, R.C. (1996) "Investment, Concepts, Analysis and Strategy" Addison Wesly. Shapiro, A. (1992) Multinational Financial Management, 4th ed., Allyn & Bacon, USA A. ΚΑΝΑΣ, Αρχές Ανάλυσης Επενδύσεων και Χρηματοοικονομικών Αγορών, 2021, Εκδόσεις Μπένου ΣΠΥΡΟΥ, Σ., Αγορές Κεφαλαίου και Συμπεριφορά Επενδυτή, (2022), Εκδόσεις Μπένου Lecture Notes and Research Papers

Indicative related journals: Journal of Finance Journal of Financial Economics Journal of Banking and Finance International Review of Financial Analysis Financial Management Journal of Portfolio Management

COURSE OUTLINE

1. GENERAL					
SCHOOL	School of Business				
ACADEMIC UNIT	Department o	Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71126p		SEMESTER	3 rd	
COURSE TITLE	Banking				
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS		
LECTURES			4	5	
Add rows if necessary. The organisation of teaching and the teaching		4	5		
methods used are described in detail at (c	1).				
COURSE TYPE	SPECIAL BACK	GROUND			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	NO				
LANGUAGE OF INSTRUCTION and	ENGLISH				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	NO				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass.	aueb.gr/courses/	LOXR441/		
		-	-		

2. LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B

• Guidelines for writing Learning Outcomes

Students after completing this course should be familiar with:

- 1. Knowledge of the reasons for the existence of financial intermediaries
- 2. Understanding the financial statements of financial institutions
- 3. Asset Liability management: managing interest rate risk Gap analysis, Duration gap analysis, liquidity management.
- 4. Understanding the credit policies of financial institutions measuring the exposure to credit risk
- 5. Policies for the off-balance sheet items securitizations
- 6. The Capital Adequacy Directives
- 7. Understanding the strategic policies of Financial Institutions Merger & Acquisition decisions
- 8. Understanding the new trends in Banking and the FinTech companies

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working in an international environment Production of new research ideas

3. SYLLABUS

- 1. Reasons for the existence of financial intermediaries
- 2. The financial statements of financial institutions

3. Asset – Liability management: managing interest rate risk – Gap analysis, Duration gap analysis, liquidity management.

- 4. The credit policies of financial institutions measuring the exposure to credit risk
- 5. Policies for the off-balance sheet items securitizations
- 6. The Capital Adequacy Directives
- 7. The strategic policies of Financial Institutions Merger & Acquisition decisions
- 8. New trends in Banking and the FinTech companies

DELIVERY	Face to face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	https://eclass.aueb.gr/courses/LOXR441/		
COMMUNICATIONS TECHNOLOGY			
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	125	
described in detail.			
Lectures, seminars, laboratory practice,			
fieldwork, study and analysis of			
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning	Course total	(5χ25)=125	
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION			
Description of the evaluation procedure	The evaluation is based on the fir	nal exams (weight 100%).	
	The exams consist of two parts. T		
Language of evaluation, methods of	questions while the 2 nd is a proble	em solving section.	
evaluation, summative or conclusive,			
multiple choice questionnaires, short-			
answer questions, open-ended questions,			
problem solving, written work,			
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY			
Recommended reading:			

Press

- 2) Casu, B., Girardone, C., Molyneux, P., 2018, Εισαγωγή στη Τραπεζική, εκδ. Τζιόλα
- A. Saunders , M. Cornett , 2018, Διοίκηση Χρηματοπιστωτικών Ιδρυμάτων και Διαχείριση Κινδύνων, Broken Hill Pub
- 4) Hefferman S., 2005, Modern Banking, J. Wiley & Sons
- 5) Resti, A., & A. Sironi, 2007, <u>Risk Management and Shareholders' Value in Banking</u>, J. Wiley & Sons
- 6) Sinkey, J., 2002, Commercial Bank Financial Management, 6th ed., Prentice-Hall
- 7) Choudhry, M., 2012, The Principles of Banking, J. Wiley & Sons
- 8) Hull, J., 2018, <u>Risk Management and Financial Institutions</u>, 5th. ed., J. Wiley & Sons
- 9) Mathews, K., Thompson, J, 2005, The Economics of Banking, J. Wiley & Sons.

COURSE OUTLINE

1. GENERAL

SCHOOL	School of Business				
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71204p SEMESTER 4 th				
COURSE TITLE	Principles of Corporate Governance				
INDEPENDENT TEACHIN	IG ACTIVITIES		WEEKLY		
if credits are awarded for separate cor	mponents of the	e course, e.g.	TEACHING		CREDITS
lectures, laboratory exercises, etc. If the	e credits are aw	arded for the	HOURS		CREDITS
whole of the course, give the weekly teach	hing hours and	the total credits	noons		
			4		5
Add rows if necessary. The organisation o methods used are described in detail at (a	-	the teaching			
COURSE TYPE	Specialized kr	owledge			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:					
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:	Greek				
IS THE COURSE OFFERED TO ERASMUS	No				
STUDENTS					
COURSE WEBSITE (URL)	http://eclass.	aueb.gr/courses/L	OXR121/		

2. LEARNING OUTCOMES

Learning outcomes			
The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.			
Consult Appendix A			
• Description of the level of learning outcomes for Framework of the European Higher Education A	each qualifications cycle, according to the Qualifications rea		
 Descriptors for Levels 6, 7 & 8 of the European C B 	Qualifications Framework for Lifelong Learning and Appendix		
Guidelines for writing Learning Outcomes			
This course examines corporate governance practice in systems in different countries and explores policy	es around the world, seeking to understand the differences issues surrounding corporate boards.		
Upon completion of the course, students will be able	e to:		
 understand the process of making financial decisic assess the value of business decisions, as well as the value of business decisions. 			
 assess the value of business decisions, as well as the understand economic and financial developments. 			
 read critically the financial press, make economic and financial analyses that can be 	used for real-life decisions		
Skills:			
 Search, analyze and synthesize data and informati Valuation of investments and businesses Recognition of the effects of business development Synthesis of intractions between business development 	nts on the stock market		
 Synthesis of interactions between business decisic General Competences 	ins, money and capital markets and public sector		
Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?			
Search for, analysis and synthesis of data and	Project planning and management		
information, with the use of the necessary technology	Respect for difference and multiculturalism		
Adapting to new situations	Respect for the natural environment		
Decision-making	Showing social, professional and ethical responsibility and sensitivity to gender issues		
Working independently	Criticism and self-criticism		
Team work			
Working in an international environment	Production of free, creative and inductive thinking		
Working in an interdisciplinary environment	Others		
Production of new research ideas			
Search for, analysis and synthesis of data and information, with the use of the necessary technology			
Adapting to new situations			
Decision-making			
Working independently			
Team work			

Working in an international environment

Working in an interdisciplinary environment

Production of new research ideas

Project planning and management

Criticism and self-criticism

Production of free, creative and inductive thinking

3. SYLLABUS

- An overview of corporate governance: what is corporate governance; how do the definitions of corporate governance differ and what do they have in common; the history of corporate governance; issues in corporate governance.
- Theory of the firm: Complementary perspectives on ownership and governance of the firm.
- The firm as a collection of growth options; the firm as a nexus of contract market contracting costs versus ownership costs; competition as a governance mechanism; adaptive efficiency and evolution of firm ownership and governance structures.
- Corporate governance around the world: Corporate governance as systems; path dependence in the evolution
 of corporate ownership and governance; investor protection and corporate governance.
- External disciplinary devices: Corporate governance and stock market listing; corporate governance and bankruptcy; corporate governance, merger and take-overs.

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY Face-to-face, Distance learning, etc.	Face-to-face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY Use of ICT in teaching, laboratory education, communication with students		
TEACHING METHODS The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.	Activity Lectures Study and analysis of bibliography Interactive teaching Educational visits Course total	Semester workload 45 60 10 10 125
The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS		
STUDENT PERFORMANCE EVALUATION Description of the evaluation procedure		

	Written Exams
Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other	
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.	

5. ATTACHED BIBLIOGRAPHY

Suggested bibliography:

Mallin, C., (2010), Corporate Governance, 3rd Edition, Oxford University Press, (Chapter 6 and 9).

Monks, R., and N. Minow, (2008), Corporate Governance, 4th Edition, Wiley, John & Sons, (Chapters 3 and 4).

Tirole J., (2006), The Theory of Corporate Finance, Princeton University Press, (Chapter 1).

Suggested articles:

Bebchuk, L.A., and M.S. Weisbach, (2010), The State of Corporate Governance Research, Review of Financial Studies, 23, 939-961.

Denis, D.K., and J.J. McConnell, (2003), International Corporate Governance, Journal of Financial and Quantitative Analysis, 38, 1-36.

Fidrmuc, J., M. Goergen, and L. Renneboog, (2006), Insider Trading, News Releases, and Ownership Concentration, Journal of Finance 61, 2931-2973.

Additional bibliography:

Brountas, P., (2004), Boardroom Excellence, Jossey-Bass.

Bruner, R.F., (2004), Applied Mergers and Acquisitions, Wiley, John & Sons.

Cadbury, A., (2002), Corporate Governance: A Personal View, Oxford University Press.

Chew, D.H., (1997), Studies in Corporate Finance and Governance Systems: A Comparison of the U.S., Japan and Europe, Oxford University Press.

Chew, D.H., (2000), The New Corporate Finance, 3rd Edition, MacGraw Hill Irwin.

Clarke, T., (2004), Theories of Corporate Governance, Routledge.

Cole, B.M., (2003), The New Investor Relations: Expert Perspectives on the State of the Art, Bloomberg Press.

Frentrop, P., (2002), A History of Corporate Governance, Prometheus Amsterdam.

Gaughan, P.A., (2001), Mergers, Acquisitions, and Corporate Restructurings, 3rd Edition, Wiley, John & Sons.

Higgins, R.B., and M.W. Begor, (2000), Best Practices in Global Investor Relations: The Creation of Shareholder Value, Greenwood Publishing Group.

Kim K., and J.R. Nofsinger, (2003), Corporate Governance, Prentice Hall.

Marcus, B.W., and L.W. Sherwood, (2004), New Dimensions in Investor Relations: Competing for Capital in the 21st Century, Wiley Frontiers in Finance

COURSE OUTLINE

1. GENERAL					
SCHOOL	School of Busi	School of Business			
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71124p SEMESTER 4 th				
COURSE TITLE	Modern Types of Financing				
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If the whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS		CREDITS
			4		5
Add rows if necessary. The organisation o		he teaching			
methods used are described in detail at (a	<i>).</i>				
COURSE TYPE	Specialized ge	neral Knowledge			
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	None				
LANGUAGE OF INSTRUCTION and	Greek				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	None				
STUDENTS					
COURSE WEBSITE (URL)	http://eclass.a	ueb.gr/courses/L	<u>-OXR116/</u>		
2 LEARNING OUTCOMES			<u>`</u>		

LEARNING OUTCOMES

CENIEDAL

Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the

students will acquire with the successful completion of the course are described. Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B

• Guidelines for writing Learning Outcomes

Students having successfully attended the course should be able to:

- Discuss the patterns of corporate financing.
- Explain the mechanisms used for factoring.
- Define and explain the activities of venture capitalists.
- Discuss differences between business angels and venture capitalists.
- Identify and explain the organization structure of venture capital.
- Describe the patterns of venture capital investment.
- Calculate the cost of capital for venture capital.

- Explain the design of convertible bonds. Estimate the value of convertible bonds. • Review the most prominent theories of convertible debt financing. • Define, compare, and contrast the types of leases. • Identify the reasons for leasing and the reasons for not leasing. • Calculate the net advantage of leasing and related issues. • Discuss the important differences of the leasing around the world. • Categorize merger and acquisitions (M&A) activities based on forms of integration and types of mergers. Explain the common motivations behind M&A activity. • • Calculate the estimated post-merger value of an acquirer, and calculate the gains accrued to the target shareholders versus the acquirer shareholders. Distinguish and describe pre-offer and post-offer takeover defense mechanisms. • • Explain the mechanisms used to convert on-balance-sheet assets to a securitized asset. Describe the key parties involved in a securitization and their roles. Illustrate the major forms of asset securitization. Understand the prepayment risk on pass-through securities. **General Competences** Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and Project planning and management information, with the use of the necessary Respect for difference and multiculturalism technology *Respect for the natural environment* Showing social, professional and ethical responsibility and Adapting to new situations sensitivity to gender issues Decision-making Criticism and self-criticism Working independently Production of free, creative and inductive thinking Team work Working in an international environment Working in an interdisciplinary environment Others... Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment Production of new research ideas Project planning and management *Respect for the natural environment* Showing social, professional and ethical responsibility and sensitivity to gender issues Criticism and self-criticism Production of free, creative and inductive thinking SYLLABUS 3. An Overview of Corporate Financing • • Factoring • Venture Capital • **Convertible Bonds**
- Leasing (Operating and Financial Leases)
- Mergers & Acquisitions
- Securitization

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face-to-face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	Datastream and Worldscope (Refinitiv-Eikon)			
COMMUNICATIONS TECHNOLOGY	Python			
Use of ICT in teaching, laboratory	e-class			
education, communication with students				
TEACHING METHODS	Activity	Semester workload		
The manner and methods of teaching are	Lectures	24		
described in detail.	Laboratory practice	18		
Lectures, seminars, laboratory practice,	Fieldwork	25		
	Study and analysis of	15		

fieldwork, study and analysis of		
fieldwork, study and analysis of	bibliography	
bibliography, tutorials, placements,	Independent study	40
clinical practice, art workshop, interactive	Guest lectures	3
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning	Course total	125
activity are given as well as the hours of		
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION	The final grade will be based on a three-	hour written examination
Description of the evaluation procedure	(Multiple choice questions and problem	solving).
Language of evaluation, methods of	The evaluation criteria have been posted	l on e-class.
evaluation, summative or conclusive,		
multiple choice questionnaires, short-		
answer questions, open-ended questions,		
problem solving, written work,		
essay/report, oral examination, public		
presentation, laboratory work, clinical		
examination of patient, art interpretation,		
other		
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY		
- Suggested bibliography:		
	ford, 2001, New evidence and perspectiv	ves on mergers, Journal of
Economic Perspectives, 15, 103		0
• Berk, J., and P. DeMarzo, 2019, Corpor		
	0, Principles of Corporate Finance, Interna	ational Edition, 13 th edition,
McGraw-Hill.		
• Brigham, E.F., and M.C. Ehrhardt, 201	14, Financial Management: Theory and Pr	actice, 14 th edition, South-
 Brigham, E.F., and M.C. Ehrhardt, 201 Western College Publishing. 	14, Financial Management: Theory and Pr	actice, 14 th edition, South-
Western College Publishing.	14, Financial Management: Theory and Pr rs: A Global Perspective on the Present, Pa	
Western College Publishing.		
 Western College Publishing. De Villepin, P. 2018, Factors and Actor Peter Lang. 		ast and Future of Factoring,
 Western College Publishing. De Villepin, P. 2018, Factors and Actor Peter Lang. 	rs: A Global Perspective on the Present, Pa	ast and Future of Factoring,
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 Western College Publishing. De Villepin, P. 2018, Factors and Actor Peter Lang. DePamphilis, D.M., 2019, Mergers, Ac Press. 	rs: A Global Perspective on the Present, Pa equisitions and Other Restructuring Activit I, and C. Veld, 2014, What we do and do n	ast and Future of Factoring, ries, 10 th edition, Academic
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 Western College Publishing. De Villepin, P. 2018, Factors and Actor Peter Lang. DePamphilis, D.M., 2019, Mergers, Ac Press. Dutordoir, M., C.M. Lewis, J.K. Seward bond financing, Journal of Corpo Gompers, P., and J. Lerner, 2001, The 168. Gompers, P., and J. Lerner, 2004, The Hu, J., 2011, Asset Securitization: Theo 	rs: A Global Perspective on the Present, Pa equisitions and Other Restructuring Activit I, and C. Veld, 2014, What we do and do n prate Finance 24, 3-20. Venture capital revolution, Journal of Econo Venture Capital Cycle, 2 nd edition, MIT Pres ry and Practice, 1 st edition, Wiley.	ast and Future of Factoring, ties, 10 th edition, Academic not know about convertible omic Perspectives, 15, 145- ss.
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 Western College Publishing. De Villepin, P. 2018, Factors and Actor Peter Lang. DePamphilis, D.M., 2019, Mergers, Ac Press. Dutordoir, M., C.M. Lewis, J.K. Seward bond financing, Journal of Corpo Gompers, P., and J. Lerner, 2001, The 168. Gompers, P., and J. Lerner, 2004, The Hu, J., 2011, Asset Securitization: Theo Lerner, J., F. Hardymon, and A. Leamo Wiley, New York. Metrick, A., and A. Yasuda 2010, Ventu Ross, S.A., R.W. Westerfield, J.F. Jaffe, 	rs: A Global Perspective on the Present, Pa equisitions and Other Restructuring Activit I, and C. Veld, 2014, What we do and do no prate Finance 24, 3-20. Venture Capital revolution, Journal of Econo Venture Capital Cycle, 2 nd edition, MIT Pres ry and Practice, 1 st edition, Wiley. on, 2012, Venture Capital and Private Equit are Capital and the Finance Innovation, 2 nd and B.D. Jordan, 2019, Corporate Finance,	ast and Future of Factoring, cies, 10 th edition, Academic not know about convertible omic Perspectives, 15, 145- is. ty: A Casebook, 5 th Edition, Edition, Wiley. 12 th edition, McGraw-Hill.
 Western College Publishing. De Villepin, P. 2018, Factors and Actor Peter Lang. DePamphilis, D.M., 2019, Mergers, Ac Press. Dutordoir, M., C.M. Lewis, J.K. Seward bond financing, Journal of Corpo Gompers, P., and J. Lerner, 2001, The 168. Gompers, P., and J. Lerner, 2004, The 168. Gompers, P., and J. Lerner, 2004, The Hu, J., 2011, Asset Securitization: Theo Lerner, J., F. Hardymon, and A. Leamo Wiley, New York. Metrick, A., and A. Yasuda 2010, Ventu Ross, S.A., R.W. Westerfield, J.F. Jaffe, Saunders, A., and M. Cornett, 2018, Fi 	rs: A Global Perspective on the Present, Pa equisitions and Other Restructuring Activit I, and C. Veld, 2014, What we do and do no prate Finance 24, 3-20. Venture capital revolution, Journal of Econo Venture Capital Cycle, 2 nd edition, MIT Pres ry and Practice, 1 st edition, Wiley. on, 2012, Venture Capital and Private Equit ure Capital and the Finance Innovation, 2 nd	ast and Future of Factoring, cies, 10 th edition, Academic not know about convertible omic Perspectives, 15, 145- is. ty: A Casebook, 5 th Edition, Edition, Wiley. 12 th edition, McGraw-Hill.
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1. GENERAL	
SCHOOL	School of Business
ACADEMIC UNIT	Department of Accounting and Finance

LEVEL OF STUDIES	Poctaraduate]
COURSE CODE	Postgraduate bm71228p		SEMESTER 4 th	
			JENIESTEN 4	
COURSE TITLE Computational Finance				
INDEPENDENT TEACHIN			WEEKLY	
if credits are awarded for separate co		-	TEACHING	CREDITS
lectures, laboratory exercises, etc. If th			HOURS	
whole of the course, give the weekly teac	ning nours and	the total creats	4	5
			4	5
Add rows if necessary. The organisation of	f teaching and	the teaching		
methods used are described in detail at (d		-		
COURSE TYPE	Specialized ge	eneral knowledge		
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:				
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:	GIECK			
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass	.aueb.gr/courses/	<u>/LOXR194/</u>	
2. LEARNING OUTCOMES				
Learning outcomes				
The course learning outcomes, specific kn				el, which the
students will acquire with the successful of	completion of the	ne course are desc	ribed.	
Consult Appendix A				
• Description of the level of learning ou		h qualifications cy	cle, according to the	Qualifications
Framework of the European Higher Education Area				
 Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B 				
Guidelines for writing Learning Outcomes				
Upon completion of the course, students will be able to:				
• Demonstrate full knowledge and understanding of the capabilities and functioning of MATLAB.				
• Understand fully the range of financial applications through the financial toolboxes of MATLAB.				
Implement portfolio optimization.				
Price and hedge standard and exotic				
 Implement the basic tools of risk ma 	-	auch MATIAD are	aramanina	
Implement theory appropriately and effectively through MATLAB programming. General Competences				
Taking into consideration the general con	npetences that	the dearee-holder	must acauire (as the	se appear in the
Diploma Supplement and appear below),				,,,
Search for, analysis and synthesis of data		oject planning and		
information, with the use of the necessar	y Re	espect for differen	ce and multiculturalis	sm
technology		espect for the natu		
Adapting to new situations			fessional and ethical i	responsibility and
Decision-making		nsitivity to gender		
Working independently		iticism and self-cr		thinking
Team work Production of free, creative and inductive thinking Working in an international environment				
Working in an international environment Working in an interdisciplinary environment Others				
Production of new research ideas				
Search for, analysis and synthesis of data	and informatio	n, with the use of	the necessary techno	plogy
Adapting to new situations				
Decision-making				
Working independently				
Team work Working in an international environment				
Working in an international environment Working in an interdisciplinary environment				
Production of new research ideas				
Project planning and management				

Criticism and self-criticism				
Production of free, creative and inductive thinking				
3. SYLLABUS				
MATLAB is an industry standard softwa				
applications. The course aims to provid				
solving complex financial problems. The	•	-		
arithmetic operations to the more sop				
financial applications including portfoli		vatives and risk management.		
4. TEACHING and LEARNING METHODS - E				
DELIVERY	Face-to-face			
Face-to-face, Distance learning, etc.				
USE OF INFORMATION AND	This course takes place in the PC			
COMMUNICATIONS TECHNOLOGY	computational financial problem	s using MATLAB.		
Use of ICT in teaching, laboratory	Use of ICT in:			
education, communication with students	Teaching: MATLAB			
	Laboratory education:			
	Communication with st			
	Activity	Semester workload		
The manner and methods of teaching are	Lectures	36		
described in detail.	Projects	15		
Lectures, seminars, laboratory practice,	Independent study	74		
fieldwork, study and analysis of				
bibliography, tutorials, placements,				
clinical practice, art workshop, interactive teaching, educational visits, project, essay				
writing, artistic creativity, etc.				
The student's study hours for each learning	Course total	125		
activity are given as well as the hours of				
non-directed study according to the				
principles of the ECTS				
STUDENT PERFORMANCE EVALUATION	The evaluation procedure include	s a written exam at the end of the		
Description of the evaluation procedure	semester and written assignment			
, , ,	participates by 70% in the final gr			
Language of evaluation, methods of		insists of problems solved through		
evaluation, summative or conclusive,	MATLAB programming in the lab.	The evaluation language is Greek.		
multiple choice questionnaires, short-	The evaluation criteria are mention	oned to the students during the		
answer questions, open-ended questions,		the course summary posted in the		
problem solving, written work,	E-class.			
essay/report, oral examination, public				
presentation, laboratory work, clinical				
examination of patient, art interpretation,				
other				
Specifically-defined evaluation criteria are				
given, and if and where they are accessible				
to students.				
5. ATTACHED BIBLIOGRAPHY				
- Suggested bibliography:				
	ods in Finance and Economics: A	MATLAB-Based Introduction, John		
Wiley & Sons, 2006.				

• Kienitz, J., and Wetterau, D., Financial Modelling: Theory, Implementation and Practice with MATLAB Source, John Wiley & Sons, 2012.

COURSE OUTLINE

- Related academic journals: Quantitative Finance, Journal of Computational Finance.

1. GENERAL

SCHOOL School of Business ACADEMIC UNIT Department of Accounting and Finance LEVEL OF STUDIES Postgraduate COURSE CODE bm71217p SEMESTER 4th

COURSE TITLE	Accounting Information System	s and Internal Contro	bl	
INDEPENDENT TEACHING ACTIVITIES if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the		WEEKLY TEACHING	CREDITS	
whole of the course, give the weekly teaching hours and the total credits		HOURS		
	URES / LABORATORY EXERCISES	4	5	
Add rows if necessary. The organisation o	f teaching and the teaching			
methods used are described in detail at (a	1).			
COURSE TYPE	SPECIAL BACKGROUND			
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	NONE			
LANGUAGE OF INSTRUCTION and	ENGLISH			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	NO			
STUDENTS COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/			
2. LEARNING OUTCOMES	Ittps://eclass.aueb.gl/courses/			
Learning outcomes				
The course learning outcomes, specific kn	owledge skills and competences	of an appropriate lev	el which the	
students will acquire with the successful c			ei, willen the	
Consult Appendix A	ompletion of the course are descr	ibeu.		
 Description of the level of learning out 	trames for each qualifications ou	cla according to the	Qualifications	
Framework of the European Higher E			Qualifications	
 Descriptors for Levels 6, 7 & 8 of the L 		rk for Lifelona Learn	ing and Annendix	
B		in joi Lijelong Leann	ing und Appendix	
 Guidelines for writing Learning Outco 	imes			
Upon completion of the course, students will be able to prepare data flow diagrams and document flowcharts to				
describe the procedures of the revenue, expenditure and conversion cycles, to realize the importance of the				
internal control system for the prevention and detection of fraud cases, and to use the ACL audit software.				
	-			
General Competences				
Taking into consideration the general competences that the degree-holder must acquire (as these appear in the				
Diploma Supplement and appear below),				
Search for, analysis and synthesis of data				
information, with the use of the necessary			sm	
technology	Respect for the natu			
Adapting to new situations	Showing social, prof		responsibility and	
Decision-making Working independently	sensitivity to gender Criticism and self-cri			
Team work	Production of free, c		e thinking	
Working in an international environment			. chinking	
Working in an interdisciplinary environme				
Production of new research ideas				
The course aims to provide students with	the following general competence	cies:		
- Search for, analysis and synthesis of data and information, with the use of the necessary technology				
 Adapting to new situations 				
- Decision-making				
- Working independently				
- Team work				
 Working in an international environment (Group project) 				
 Working in an interdisciplinary environment (Group project) 				
- Production of new research ideas				
 Production of free, creative and 	I inductive thinking			
3. SYLLABUS				
The course consists of the following sections:				
 Introduction to Transaction Processing Ethics, Fraud and Internal Controls 				

3. The Revenue Cycle

- 4. The Expenditure Cycle I: Purchases and Cash Disbursement Procedures
- 5. The Expenditure Cycle II: Payroll Processing and Fixed Asset Procedures
- 6. The Conversion Cycle

7. Case Study - Audit Software ACL

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	FACE TO FACE		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	USE OF ICT IN TEACHING, LABORATORY EDUCATION, AND		
COMMUNICATIONS TECHNOLOGY	COMMUNICATION WITH STUDENTS		
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	28	
described in detail.	Group Project	34	
Lectures, seminars, laboratory practice,	Independent Studying	55	
fieldwork, study and analysis of	Laboratory Practice	8	
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning	Course total	125	
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION			
Description of the evaluation procedure	The methods of student assessmen	t include a three-hour written	
	examination (comprising multiple c	hoice questions and case	
Language of evaluation, methods of	studies) [75%], a group project [15%	%], and laboratory work [10%].	
evaluation, summative or conclusive,			
multiple choice questionnaires, short-			
answer questions, open-ended questions,			
problem solving, written work,			
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY			

Hall. Accounting Information Systems. South-Western Cengage Learning.

1. GENERAL				
SCHOOL	School of Busi	School of Business		
ACADEMIC UNIT	Department o	of Accounting and	Finance	
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71227p		SEMESTER	4 th
COURSE TITLE	Accounting of Financial Institutions			
if credits are awarded for separate con lectures, laboratory exercises, etc. If the	INDEPENDENT TEACHING ACTIVITIES f credits are awarded for separate components of the course, e.g. ctures, laboratory exercises, etc. If the credits are awarded for the le of the course, give the weekly teaching hours and the total credits		WEEKLY TEACHING HOURS	CREDITS
			4	5
Add rows if necessary. The organisation of methods used are described in detail at (c	, ,	the teaching		

COURSE TYPE	specialised general			
general background,				
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	No			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:				
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/LOXR520/			
2. LEARNING OUTCOMES				
Learning outcomes				
	owledge, skills and competences of an appropriate level, which the			
students will acquire with the successful c	ompletion of the course are described.			
Consult Appendix A				
	tcomes for each qualifications cycle, according to the Qualifications			
Framework of the European Higher Ed				
	European Qualifications Framework for Lifelong Learning and Appendix			
B Guidelines for writing Learning Outer				
Guidelines for writing Learning Outco				
	students to the concept and to the accounting treatment of financial			
	e students to understand the role of accounting as a means of			
	a source of information about the risks (credit, market, liquidity,			
	dditionally, the course focuses on the fundamental differences			
between the financial statements of finan				
General Competences	npetences that the degree-holder must acquire (as these appear in the			
Diploma Supplement and appear below), at which of the following does the course aim? Search for, analysis and synthesis of data and Project planning and management				
information, with the use of the necessary Respect for difference and multiculturalism				
technology	Respect for the natural environment			
Adapting to new situations Showing social, professional and ethical responsibility and				
Decision-making sensitivity to gender issues				
Working independently	Criticism and self-criticism			
Team work	Production of free, creative and inductive thinking			
Working in an international environment				
Working in an interdisciplinary environme	nt Others			
Production of new research ideas				
Search for, analysis and synthesis of data	and information, with the use of the necessary technology			
Adapting to new situations				
Decision-making				
Working independently				
Team work				
Working in an international environment				
Working in an interdisciplinary environme	nt			
Production of new research ideas				
Project planning and management				
Production of free, creative and inductive	thinking			
3. SYLLABUS	will be able to understand tenies that relate to			
opon completion of the course, students	will be able to understand topics that relate to:			
c) the accounting treatment of:				
c) the accounting treatment of:o Deposits and Loans				
o Repos and Reverse Repos				
o Securitization of receivables				
o Financial assets and liabilities				
o Leasing				
o Factoring				
d) the financial statement analysis of c	ommercial banks			

d) the financial statement analysis of commercial banks.

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face-to-face	
Face-to-face, Distance learning, etc.		
USE OF INFORMATION AND	Yes	
COMMUNICATIONS TECHNOLOGY		
Use of ICT in teaching, laboratory		
education, communication with students		
TEACHING METHODS	Activity	Semester workload
The manner and methods of teaching are	Lectures	32
described in detail.	Fieldwork	35
Lectures, seminars, laboratory practice,	study and analysis of	30
fieldwork, study and analysis of	bibliography	
bibliography, tutorials, placements,	Individual study	28
clinical practice, art workshop, interactive		
teaching, educational visits, project, essay		
writing, artistic creativity, etc.		
The student's study hours for each learning		
activity are given as well as the hours of	Course total	125
non-directed study according to the		
principles of the ECTS		
STUDENT PERFORMANCE EVALUATION		
Description of the evaluation procedure	Written examination (problem-so	lving) in the Greek language
Language of evaluation, methods of		
evaluation, summative or conclusive,		
multiple choice questionnaires, short-		
answer questions, open-ended questions,		
problem solving, written work,		
essay/report, oral examination, public		
presentation, laboratory work, clinical		
examination of patient, art interpretation,		
other		
	Students are informed during lect	ures
Specifically-defined evaluation criteria are		
given, and if and where they are accessible		
to students.		
5. ATTACHED BIBLIOGRAPHY		
- Suggested bibliography:		

- Related academic journals:

Kontos G. (2019), Accounting for Banks, Leasing and Factoring companies and Forfaiting, 3rd Edition (in Greek). Kieso, D.E., Weygandt, J.J. and Warfield, T.D. (2020), Intermediate Accounting: IFRS, 4th Edition.

		••••			
1. GENERAL					
SCHOOL	School of Business				
ACADEMIC UNIT	Department o	f Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71229p		SEMESTER	4 th	
COURSE TITLE	Capital Taxatio	on			
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	components of the course, e.g. TEACHING (f the credits are awarded for the HOURS		CREDITS		
			4		5
Add rows if necessary. The organisation o	f teaching and t	he teaching			
methods used are described in detail at (c	<i>I).</i>				
COURSE TYPE	Specialised kn	owledge			
general background,					
special background, specialised general					
knowledge, skills development					

PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and	English			
EXAMINATIONS: IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/MISC324/			
2. LEARNING OUTCOMES				
Learning outcomes				
	owledge, skills and competences of an appropriate level, which the			
students will acquire with the successful of Consult Appendix A	completion of the course are described.			
	tcomes for each qualifications cycle, according to the Qualifications			
Framework of the European Higher E				
 Descriptors for Levels 6, 7 & 8 of the B 	European Qualifications Framework for Lifelong Learning and Appendix			
• Guidelines for writing Learning Outco	omes			
Upon successful completion of this cours				
	ax concepts that shape a tax regime.			
	tax rules influence investment decisions.			
Analyze the alternative tax vehi	urdens of maritime industry in an international setting.			
General Competences				
-	npetences that the degree-holder must acquire (as these appear in the			
	at which of the following does the course aim?			
Search for, analysis and synthesis of data				
information, with the use of the necessar				
technology Adapting to new situations	Respect for the natural environment Showing social, professional and ethical responsibility and			
Decision-making	sensitivity to gender issues			
Working independently	Criticism and self-criticism			
Team work	Production of free, creative and inductive thinking			
Working in an international environment				
Working in an interdisciplinary environme	ent Others			
Production of new research ideas	and information, with the use of the necessary technology			
Adapting to new situations	and mormation, with the use of the necessary technology			
Decision-making				
Team work				
3. SYLLABUS				
WEEK 1				
Introduction to Taxation	able entities, Sources of Income, Deductions, Taxable profits, Loss			
Carry forwards/Carry backwards	able entries, sources of income, Deductions, Taxable profits, Loss			
WEEK2				
International Taxation				
	ide income, Bilateral treaties for the avoidance of double taxation,			
OECD model double taxation convention				
WEEK 3				
Multinational Enterprises				
	Joint ventures, Dividends, Approaches in dividend taxation, Taxation of			
interest, royalties and financial derivatives				
WEEK 4 Transfor Pricing				
Transfer Pricing Transfer pricing Advanced Pricing Agreen	nents, OECD guidelines for tax pricing, Tax penalties for transfer pricing			
manipulation	nento, e ces succimes for tax prieing, fax penalties for transfer prieing			
WEEK 5				
Offshore Entities				
Tax heavens, tax loopholes, tax treatmen	t of transactions with companies located in tax heavens, Foreign			

controlled entities

WEEK 6

Shipping taxation

Tonnage tax system, domestic and foreign flagged vessels

WEEK 7

Value Added Tax (VAT)

VAT for enterprises, Territorial Scope, Taxable transactions, VAT exempt transactions

WEEK 8

International VAT issues

Intra-EU transactions with goods and services, Place of goods delivered, Place of services provided, Special tax exemptions for customs warehousing and shipping entities

4. TEACHING and LEARNING METHODS - E			
DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	ICT is used in teaching and in communication with students. MS		
COMMUNICATIONS TECHNOLOGY	PowerPoint is used during lecture	s while several electronic	
Use of ICT in teaching, laboratory	platforms, such as MS Teams, e-cl	ass and e-mails, are used in	
education, communication with students	students' communication.		
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	36	
described in detail.	Assignment	24	
Lectures, seminars, laboratory practice,	Independent studying	65	
fieldwork, study and analysis of	Course total	125	
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning			
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	At the end of the course, students		
Description of the evaluation procedure	exam consists of multiple-choice of questions, and problem-solving examples of the second se	· ·	
Language of evaluation, methods of	In addition, students have to deliv		
evaluation, summative or conclusive,	topic relevant to OECD internation	÷	
multiple choice questionnaires, short-	The overall grade is determined b		
answer questions, open-ended questions,	80% x Exam Grade + 20% x Assign		
problem solving, written work,	Note: a student is required to rece		
essay/report, oral examination, public	corresponding total marks of the		
presentation, laboratory work, clinical	the course.	energia energia energia de pubb	
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY			

OECD. Action Plan on Base Erosion and Profit Shifting (Paris: OECD, 2013).

OECD. Base Erosion and Profit Shifting Project: 2015 Final Reports, Executive Summaries (Paris: OECD, 2015). OECD, Committee on Fiscal Affairs. Model Tax Convention on Income and on Capital (Paris: OECD, 2017). OECD, Committee on Fiscal Affairs. Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (Paris: OECD, 2017). Scholes, M., Wolfson, M., Erickson, M., Hanlon, M., Maydew, E., & Shevlin, T. (2016). Taxes and business strategy: A planning approach (5th ed.). Prentice Hall.

Miller, A. and Oats, L. (2016). Principles of International Taxation (5th ed.) Bloomsbury Professional.

COURSE OUTLINE				
1. GENERAL	<u> </u>			
SCHOOL	School of Business			
	Accounting a	nd Finance		
LEVEL OF STUDIES	Postgraduate			a th
COURSE CODE	bm71218p		SEMESTER 4	1 th
COURSE TITLE	Public sector	accounting		
INDEPENDENT TEACHIN	IG ACTIVITIES			
if credits are awarded for separate co	mponents of th	e course, e.g.	WEEKLY	CDEDITE
lectures, laboratory exercises, etc. If th	e credits are av	varded for the	TEACHING HOURS	CREDITS
whole of the course, give the weekly teac	hing hours and	the total credits	HOURS	
Lectures			4	5
Add rows if necessary. The organisation o		the teaching		
methods used are described in detail at (c				
COURSE TYPE	specialised ge	eneral knowledge		
general background,				
special background, specialised general				
knowledge, skills development PREREQUISITE COURSES:	Accounting			
PREREQUISITE COURSES:	Accounting			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:	Greek			
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS				
COURSE WEBSITE (URL)	https://eclass	.aueb.gr/courses/	LOXR522/	
2. LEARNING OUTCOMES	•			
 Description of the level of learning ou Framework of the European Higher E Descriptors for Levels 6, 7 & 8 of the I B 	ducation Area European Quali		-	
Guidelines for writing Learning Outco				
 After successfully completing this course, (6) Comprehend the characteristics of t in the public sector (cash, modified of (7) Comprehend financial reporting and (8) Comprehend the budget function in (9) Comprehend and apply accounting f (10) Recognize developments in the Inter Sector Accounting Standards (EPSAS) 	he public secto cash, modified a the financial st the public secto or the General national Public	r and to apply the accrual, accrual ba atements prepare or and modern ap Government.	sis) d by public sector proaches for the bi	entities udget developmer
General Competences				
Taking into consideration the general con Diploma Supplement and appear below), Search for, analysis and synthesis of data information, with the use of the necessary technology Adapting to new situations Decision-making Working independently Team work Working in an international environment Working in an interdisciplinary environment	at which of the and Pr v Re Sh Sc Cr Pr 	following does the oject planning and espect for difference espect for the nature owing social, prof nsitivity to gender iticism and self-cri oduction of free, c	e course aim? d management ce and multiculturc iral environment fessional and ethico r issues	alism al responsibility an
Production of new research ideas				
 Search for, analysis and synthes Decision-making Team Work 	is of data and i	nformation, with t	the use of the nece	essary technology

3. SYLLABUS

- (1) New Public Management and New Public Financial Management
- (2) Public sector accounting bases: cash basis, modified cash and modified accrual bases, accrual bases
- (3) Financial reporting and the financial statements of Local Governments, and Central Government
- (4) The Budget: function and types of budgeting
- (5) Accounting for the General Government (PD 54/2018)
- (6) International Public Sector Accounting Standards (IPSAS) and European Public Sector Accounting Standards (EPSAS).

(4) TEACHING and LEARNING METHODS - E			
DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND			
COMMUNICATIONS TECHNOLOGY			
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	24	
described in detail.	interactive teaching	15	
Lectures, seminars, laboratory practice,	seminars	6	
fieldwork, study and analysis of	project	80	
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
		105	
The student's study hours for each learning	Course total	125	
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION			
Description of the evaluation procedure	Language of evaluation: Gree		
		of the final grade from the final written	
Language of evaluation, methods of	exam, 20% from the project.		
evaluation, summative or conclusive,	All relevant information is av	vailable at the course's page in eclass.	
multiple choice questionnaires, short-			
answer questions, open-ended questions,			
problem solving, written work,			
essay/report, oral examination, public			
presentation, laboratory work, clinical			
examination of patient, art interpretation,			
other			
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
(5) ATTACHED BIBLIOGRAPHY			
- Suggested bibliography:			
1.Κοέν, Σ. και Καρατζήμας, Σ. (2020) «Λογια	στικη Δημοσιου Τομεα: Τασεις	και πρακτικές», Εκδοσεις Οικονομικού	
Πανεπιστημίου Αθηνών			

Related academic journals:
 Financial Accountability and Management
 Accounting Forum
 Public Management Review
 Public Money & Management

COURSE OUTLINE				
1. GENERAL				
SCHOOL ACADEMIC UNIT	School of Business Department of Accounting and Finance			
LEVEL OF STUDIES	Postgraduate			
COURSE CODE	bm71213p SEMESTER 4 th			
COURSE TITLE	Indirect Taxation			
INDEPENDENT TEACHIN	IG ACTIVITIES	WEEKIY		
if credits are awarded for separate con		WEEKLY TEACHING	CREDITS	
lectures, laboratory exercises, etc. If the		HOURS		
whole of the course, give the weekly teac Lectures	ning nours and the total creaits	4	5	
Add rows if necessary. The organisation o				
methods used are described in detail at (a COURSE TYPE				
general background,	Special Background			
special background, specialised general				
knowledge, skills development				
PREREQUISITE COURSES:	None			
LANGUAGE OF INSTRUCTION and	Greek			
EXAMINATIONS:	or cert			
IS THE COURSE OFFERED TO ERASMUS	No			
STUDENTS		/		
2. LEARNING OUTCOMES	https://eclass.aueb.gr/courses/	LOXR462/		
Learning outcomes				
The course learning outcomes, specific kn			vel, which the	
students will acquire with the successful c	ompletion of the course are desc	ribed.		
Consult Appendix A Description of the level of learning ou 	teomos for each qualifications cu	de according to the	Qualifications	
• Description of the level of learning ou Framework of the European Higher E		cie, according to the	Qualifications	
• Descriptors for Levels 6, 7 & 8 of the L		ork for Lifelong Learn	ing and Appendix	
В				
Guidelines for writing Learning Outco				
 Upon successful completion of the course Understand how VAT is applied to er 				
 Know the VAT implications. 				
 Understand how VAT is applied at an 		and services.		
 Know the implications of the VAT de 				
 Handle situations where there is a co Apply fixed asset arrangements. 	o-existence of transactions with a	ind without VAT ded	uction right.	
 Know the various VAT regimes. 				
General Competences				
Taking into consideration the general con			ese appear in the	
Diploma Supplement and appear below), Search for, analysis and synthesis of data				
information, with the use of the necessary		ce and multiculturali	sm	
technology	Respect for the natu			
Adapting to new situations				
Decision-making Working independently				
Working independently Criticism and self-criticism Team work Production of free, creative and inductive thinking			e thinkina	
Working in an international environment				
Working in an interdisciplinary environme	Working in an interdisciplinary environment Others			
Production of new research ideas Search for, analysis and synthesis of data and information, with the use of the necessary technology				
Search for, analysis and synthesis of data Adapting to new situations	ana information, with the use of	the necessary techno	biogy	
Decision-making				
Working independently				

3. SYLLABUS

<u>VAT fundamentals</u>

Fundamental concepts, basic application, VAT obligation, entities subject to VAT, entities non-subject to VAT, entities subject to VAT but exempted

Goods supply and service provision

Goods supply, special (non-recoverable) goods, self-supply of goods, self-provision of services *Imports from third countries and intra-community transactions*

Imports, customs territory, customs regimes, import duties, customs value, tax value, intra-community acquisitions and intra-community supplies, place of service provision, B2B and B2C, exemptions, VAT procedures <u>VAT deduction right</u>

Exempt transactions, exempt transactions without deduction right, exempt transactions with deduction right, co-existence of transactions with and without deduction right, Pro-rata, fixed asset arrangements <u>Special VAT schemes</u>

Small enterprises, flat-rate farmers, travel agents, second-hand goods and works of art

4. TEACHING and LEARNING METHODS - EVALUATION

I. TEACHING and LEAKINING METHODS - E	VALUATION		
DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	ICT is used in teaching and in cor	mmunication with students. MS	
COMMUNICATIONS TECHNOLOGY	PowerPoint is used during lectur	es while several electronic	
Use of ICT in teaching, laboratory	platforms, such as MS Teams, e-	class and e-mails, are used in	
education, communication with students	students' communication.		
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	36	
described in detail.	Assignment	24	
Lectures, seminars, laboratory practice,	Independent studying	65	
fieldwork, study and analysis of	Course total	125	
bibliography, tutorials, placements,			
clinical practice, art workshop, interactive			
teaching, educational visits, project, essay			
writing, artistic creativity, etc.			
The student's study hours for each learning			
activity are given as well as the hours of			
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	At the end of the course, studen	ts sit an overall written exam. The	
Description of the evaluation procedure	exam consists of multiple-choice questions, short-answer		
	averations, and much loss achieve averations		

questions, and problem-solving exercises. Language of evaluation, methods of In addition, students have to deliver a team assignment about a evaluation, summative or conclusive, topic from the EU Court of Justice legislation for VAT issues. The overall grade is determined by the following formula: multiple choice questionnaires, short-80% x Exam Grade + 20% x Assignment Grade answer questions, open-ended questions, problem solving, written Note: a student is required to receive at least 50% of the work. essay/report, oral examination, public corresponding total marks of the exam and the assignment to pass the course. presentation, laboratory work, clinical examination of patient, art interpretation, other Specifically-defined evaluation criteria are given, and if and where they are accessible to students.

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Hevas, D. (2017): Tax accounting issues, Benos Publishing, 6th Edition (in Grrek)
- Stamatopoulos, D., & Kloni, A. (2015): VAT Analysis and Explanation, FORIN Publishing.
- Relevant web resources in Europa and CURIA.
- Related academic journals:
- The Accounting Review
- Journal of Accounting and Economics
- Journal of Accounting Research
- Contemporary Accounting Research
- International Journal of Accounting

•	Journal of International Accounting, Auditing and Taxation
•	National Tax Journal

COURSE OUTLINE

COURSE OUTLINE				
1. GENERAL				
SCHOOL ACADEMIC UNIT	School of Business Department of Accounting and Finance			
LEVEL OF STUDIES		-	Fillance	
COURSE CODE	Postgraduate bm71225p SEMESTER 4 th			4 th
			SEIVIESTER	4
COURSE TITLE	Behavioral Fir	nance		
INDEPENDENT TEACHIN	IG ACTIVITIES		WEEKLY TEACHING HOURS	CREDITS
Lectures			4	
	Studying and literature review		8	
Project / Assignme	nt / Essay		2	
				5
COURSE TYPE	Specialised ge	eneral knowledges	5	
PREREQUISITE COURSES:	NONE			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek			
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No			
COURSE WEBSITE (URL)	https://eclass	.aueb.gr/courses/	LOXR150/	
2. LEARNING OUTCOMES				
Learning outcomes				
 agent. Recent empirical evidence, however, suggests that real people behave differently than assumed. This module reviews the literature on cognitive psychology as regards to human and investor behaviour and contrasts this with the behavior that is expected from traditional models. We discuss Prospect Theory (PT), i.e., a theory alternative to Expected Utility Theory (EUT), and show that many empirical phenomena that are considered as 'anomalies' by traditional finance can be explained within this framework. The module also discusses empirical findings on various related issues such as herding behaviour, measures of herding, investor overreaction and under-reaction, measurement of investor sentiment, mental accounting, overconfidence, the house-money effect, the dividend puzzle, the equity premium puzzle, the closed-end fund puzzle, among others. Be able to understand, describe, and differentiate between different economic paradigms and financial situations, and be able to understand the structure and interaction of financial factors and modern capital markets with regards to behavioral finance. Be able to synthesize the knowledge acquired from the course and apply critical analysis and thinking to real financial situations. Be able to explain the main issues and concepts of behavioral finance To provide an opportunity for the critical evaluation of recent empirical studies and empirical findings in the area To examine phenomena that affect investment decisions / behavior To discuss behavioral explanations of observed capital market inefficiencies 				
General Competences				
Search for, analysis and synthesis of data Working in an international environment	and informatio	n, with the use of	the necessary te	chnology, Teamwork,
3. SYLLABUS				
Prospect Theory				
Heuristics / Investor Biases				

Heuristics / Investor Biases

- ٠ Overconfidence
- ٠ **Empirical Puzzles and Behavioral Explanations**
- ٠ Over-reaction / Under-reaction
- Herding Behavior in Financial Markets •
- Investor Sentiment: Measurement & Empirical Evidence
- Behavioral Finance Theories
- **Empirical Findings** •

TEACHING and LEARNING METHODS - EVALUATION 4.

DELIVERY.	Face-to-face		
USE OF INFORMATION AND	Use of ICT in teaching, communication with students		
COMMUNICATIONS TECHNOLOGY			
TEACHING METHODS	Activity	Semester workload	
	Lectures,	36	
	study and analysis of	60	
	bibliography		
	project, essay writing	29	
	Course total 125		
STUDENT PERFORMANCE EVALUATION			
	Language: Greek		
	Evaluation:		
	Final Written Exam: (70%)		
	Written Assignment and Public Presentation: (30%)		

5. ATTACHED BIBLIOGRAPHY

ΣΚΕΨΗ, ΑΡΓΗ ΚΑΙ ΓΡΗΓΟΡΗ, DANIEL KAHNEMAN, 2014, Εκδόσεις Κάτοπτρο Συμπεριφορική χρηματοοικονομική: Εισαγωγικά στοιχεία, Αλεξάκης Χρήστος, ,Ξανθάκης Μανώλης, 2008

Σημειώσεις Διαλέξεων (e-class) και Research Papers (ανακοινώσεις σε διαλέξεις) -Συναφή επιστημονικά περιοδικά (ενδεικτικά):

Journal of Behavioral Finance

Review of Behavioral Finance

Journal of Economic Psychology

Journal of Finance

Journal of Financial Economics

Journal of Banking and Finance

International Review of Financial Analysis

	COONSE				
1. GENERAL					
SCHOOL	School of Busi	ness			
ACADEMIC UNIT	Department o	f Accounting and	Finance		
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71221p		SEMESTER	4 th	
COURSE TITLE	Shipping Finar	nce			
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If th whole of the course, give the weekly teac	mponents of the e credits are aw	arded for the	WEEKLY TEACHING HOURS	CI	REDITS
			4		5
Add rows if necessary. The organisation o	f teaching and t	the teaching			
methods used are described in detail at (c	<i>().</i>				
COURSE TYPE	Specialized kn	owledge			
general background,					
special background, specialised general					
knowledge, skills development					

PREREQUISITE COURSES:	None
LANGUAGE OF INSTRUCTION and	Greek
EXAMINATIONS:	
IS THE COURSE OFFERED TO ERASMUS	No
STUDENTS	
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses/MISC210/
2. LEARNING OUTCOMES	
Learning outcomes	
students will acquire with the successful c	owledge, skills and competences of an appropriate level, which the
Consult Appendix A	ompletion of the course are described.
	tcomes for each qualifications cycle, according to the Qualifications
Framework of the European Higher E	
· · · -	European Qualifications Framework for Lifelong Learning and Appendix
В	
Guidelines for writing Learning Outco	omes
At the end of the course students will have	
 familiarised themselves with the specificities of it 	he system of financing companies in the maritime industry and the
understood the economics of the eco	ne Shipping industry – supply, demand and the relevant markets to be
analysed for the understandin	g of the industry, its international character and the cyclicality of
shipping markets	
	ents in the sector and investment decisions
	aluating maritime bank loan applications
	f the industry and develop strategies for its management
General Competences	npetences that the degree-holder must acquire (as these appear in the
	at which of the following does the course aim?
Search for, analysis and synthesis of data	
information, with the use of the necessary	
technology	Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environme Production of new research ideas	ent Others
All the competences below apply to this of	course unit:
	sis of data and information, with the use of the necessary technology
Adapting to new situations	,
Decision-making	
Working independently and Tea	am-work
Working in an international env	rironment
Working in an interdisciplinary	
Respect for difference and mult	
Respect for the natural environ	
	d ethical responsibility and sensitivity to gender issues
Criticism and self-criticism	linductive thinking
Production of free, creative and SYLLABUS	ו ווועטכנועפ נוווואוווצ
The following topics are covered in the co	purse unit
	hipping – 1 st in the world in terms of carrying capacity, Evolution and
	t, Flag Registers, Classification societies, The largest Greek shipping
	ipping Companies, Contribution of Greek Shipping to the National
Economy	
	ng industry: Business and other actors involved in the sector, Maritime
	s, Various types of ships and markets in which they operate
	ompanies and factors affecting them
Revenues of shipping companies	
Net cash flows of shipping comp	anies and their use in investment decision-making

- Introduction to Maritime Finance Sources of Funding
- Maritime financing through banks
- Stock market products and maritime financing
- Management of Risks in Shipping and Derivatives

4. TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	Face-to-face		
Face-to-face, Distance learning, etc.			
USE OF INFORMATION AND	ICT is used in teaching, communication with the students,		
COMMUNICATIONS TECHNOLOGY	uploading of class material, assign	iments, etc.	
Use of ICT in teaching, laboratory			
education, communication with students			
TEACHING METHODS	Activity	Semester workload	
The manner and methods of teaching are	Lectures	24	
described in detail.	Study and analysis of	80	
Lectures, seminars, laboratory practice,	bibliography	2	
fieldwork, study and analysis of	Interactive teaching	3	
bibliography, tutorials, placements,	Educational visits	<u>3</u> 15	
clinical practice, art workshop, interactive	Group Assignment and Essay Writing	15	
teaching, educational visits, project, essay	Witting		
writing, artistic creativity, etc.			
The student's study because for each loss size	Course total	125	
The student's study hours for each learning activity are given as well as the hours of		125	
non-directed study according to the			
principles of the ECTS			
STUDENT PERFORMANCE EVALUATION	The language of evaluation is Gree	k	
Description of the evaluation procedure	The language of evaluation is dree	ĸ	
beschption of the evaluation procedure	Assessment takes place through a)	examination (90%) and b)	
Language of evaluation, methods of	optional group assignment and pre-		
evaluation, summative or conclusive,	students choose not to take the gr		
multiple choice questionnaires, short-	examination counts for 100% of th		
answer questions, open-ended questions,			
problem solving, written work,	The examination includes mostly p	roblem solving but may also	
essay/report, oral examination, public	include short-answer questions		
presentation, laboratory work, clinical			
examination of patient, art interpretation,	The evaluation criteria for the exar	mination and the assignment are	
other	presented and discussed in the cla	SS.	
Specifically-defined evaluation criteria are			
given, and if and where they are accessible			
to students.			
5. ATTACHED BIBLIOGRAPHY			
- Suggested bibliography:			

- Kavussanos, M. G. and Visvikis, I., 'Το Διεθνές Εγχειρίδιο Ναυτιλιακής Χρηματοοικονομικής, Θεωρία και Πρακτική', <u>Broken Hill Publishers</u>, 2018. in Greek, 575 σελίδες.
- Kavussanos, M.G. and Visvikis, I., 'The International Handbook of Shipping Finance, Theory and Practice', <u>Palgrave MacMillan</u>, London, UK, 2016 pages. in English
- Slogget G.E., Shipping Finance, Fairplay Publications
- Paine Frank, The financing of Ship acquisitions, Fairplay Publications
- Harwood Stephen, Shipping Finance, Euromoney Books
- Kavussanos, M.G. and Visvikis, I., "Theory and Practice of Shipping Freight Derivatives", <u>Risk Books</u>, <u>Incisive Financial Publishing</u>, London, 2011, 257 pages.
- Kavussanos, M.G., Tsouknidis, D. and Visvikis, I., 'Freight Derivatives and Risk Management in Shipping', <u>Taylor and Francis</u>, 2021.

 Kavussanos, M.G. and S. Marcoulis, (2001), 'Risk and Return in Transportation and other US and Global Industries', <u>Kluwer Academic Publishers</u>.

- Panayides Ph.M. (2002), Recent Developments *in International* Shipping Finance, London: Informa Publications.
- Kavussanos, M.G. and Visvikis, I., 'Capital markets and the shipping industry', Lloyd's Maritime Information Services publications, A Lloyd's MIU Publication, Informa Business, London, 2007.
- Stopford, M., (2009), Maritime Economics, Routledge, London.

- Related academic journals:

Transportation Research Part E, Maritime Economics and Logistics, Maritime Policy and Management, *Marine Policy, Journal of Transport Economics and Policy,* International Journal of Transport Economics, Transportation Research, Parts A, B, C, D, E, Transport Reviews, Transport Policy, Journal of Banking and Finance, Journal of Finance Journal of Derivatives, The Journal of Futures Markets, Review of Derivatives Research.

COURSE OUTLINE

1. GENERAL

SCHOOL	School of Busi	iness			
ACADEMIC UNIT	Department of Accounting and Finance				
LEVEL OF STUDIES	Postgraduate				
COURSE CODE	bm71238p SEMESTER 2 nd				
COURSE TITLE	MACROFINANCE				
INDEPENDENT TEACHIN if credits are awarded for separate con lectures, laboratory exercises, etc. If the whole of the course, give the weekly teac	nponents of the course, e.g. e credits are awarded for the		WEEKLY TEACHING CREDITS HOURS		
	4 5				
Add rows if necessary. The organisation o	of teaching and the teaching 4 5				
methods used are described in detail at (a	4).				
COURSE TYPE	SPECIAL BACKGROUND				
general background,					
special background, specialised general					
knowledge, skills development					
PREREQUISITE COURSES:	NO				
LANGUAGE OF INSTRUCTION and	ENGLISH				
EXAMINATIONS:					
IS THE COURSE OFFERED TO ERASMUS	NO				
STUDENTS					
COURSE WEBSITE (URL)	https://eclass.aueb.gr/courses				

2. LEARNING OUTCOMES

Learning outcomes

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

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

Students after completing this course should be familiar with:

- National Accounts
- Components of Aggregate Demand
- The Aggregate Supply

- Demand and Money Supply
- General equilibrium of National Income
- Business Cycles: Fiscal and Monetary policies
- Monetary Policy Transmission, Interest Rate Channel, Credit Channel, Balance Sheet Channel, Bank Lending Channel
- The Financial System and The Real Economy, Capital Market Imperfections and Real Investment Decisions

General Competences

Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?

Search for, analysis and synthesis of data and	Project planning and management
information, with the use of the necessary	Respect for difference and multiculturalism
technology	Respect for the natural environment
Adapting to new situations	Showing social, professional and ethical responsibility and
Decision-making	sensitivity to gender issues
Working independently	Criticism and self-criticism
Team work	Production of free, creative and inductive thinking
Working in an international environment	
Working in an interdisciplinary environment	Others
Production of new research ideas	

3. SYLLABUS

• Thematic Area 1: National Accounts

Presentation of the basic national accounting identities. National and Domestic Income. Interpretation of external sector imbalances.

• Thematic Area 2: Components of Aggregate Demand

Aggregate Demand: the permanent hypothesis and the life-cycle hypothesis of consumer behavior. Aggegate Private Investment: the neo-classical theory and the q-theory variant.

• Thematic Area 3: The Aggregate Supply

The natural level of Output. The Labor market: demand and supply of labor. Definition and theories of unemployment.

• Thematic Area 4: Demand and Money Supply

Presentation of Monetary Mechanics, alternative models for Money Demand, Definition of Money Supply and different monetary aggregates.

• Thematic Area 5: General equilibrium of National Income

The IS/LM framework. Monetary and fiscal policy. Policy multipliers. Neo-classical and Keynesian approaches.

• Thematic Area 6: Business Cycles: Fiscal and Monetary policies

Definition of Business Cycles, behavior of macroeconomic variables across its phases, the conduct of Fiscal and Monetary Policies as stabilization mechanisms.

• Thematic Area 7: Monetary Policy Transmission, Interest Rate Channel, Credit Channel, Balance Sheet Channel, Bank Lending Channel

How Monetary Policy Shocks are transmitted to the real economy, presentation and analysis of the various channels.

• Thematic Area 8: The Financial System and The Real Economy, Capital Market Imperfections and Real Investment Decisions

The behavior of real investment decisions in imperfect capital markets, financial constraints, uncertainty and frictions.

DELIVERY Face to face Face-to-face, Distance learning, etc. USE OF INFORMATION AND https://eclass.aueb.gr/courses COMMUNICATIONS TECHNOLOGY Use of ICT in teaching, laboratory education, communication with students TEACHING METHODS Activity Semester workload The manner and methods of teaching are lectures 125 described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc. Course total (5χ25)=125 The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS STUDENT PERFORMANCE EVALUATION Description of the evaluation procedure The evaluation is based on the final exams (weight 100%). Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, shortanswer questions, open-ended questions, problem solving, written work,

4. TEACHING and LEARNING METHODS - EVALUATION

essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other
Specifically-defined evaluation criteria are given, and if and where they are accessible to students.

5. ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

- Abel. A., B. Bernanke, D. Groushore, (2017). «Μακροοικονομική», εκδόσεις ΚΡΙΤΙΚΗ (AB), 3η έκδοση.
- Mankiw, G., (2002). «Μακροοικονομική Θεωρία», , εκδόσεις GUTENGERG, (M)
- Cecchetti, S., and Schoenholtz, K., (2016). «Χρήμα-Τράπεζες και Χρηματοπιστωτικές Αγορές», 4^η έκδοση, Broken Hill
- Bernanke, B. and M. Gertler (1995), 'Inside the black box: the credit channel of monetary policy transmission.' Journal of Economic Perspectives, 9, 4, 27-48.
- <u>Colander, David</u> (2004). <u>"The Strange Persistence of the IS-LM Model"</u>. History of Political Economy 36 (Annual Supplement): 305–322
- Fazzari, S., Hubbard, G., and B. Petersen (1988), 'Financing constraints and corporate investment.' Brookings Papers on Economic Activity, 1, pp. 141-95.
- Hubbard, G. (1998), 'Capital market imperfections and investment.' Journal of Economic Literature, 35, pp. 193-225.
- Stadler, G. (1994). <u>Real Business Cycles</u>, Journal of Economics Literatute, Vol. XXXII, pp. 1750–1783.
- Kashyap, A. and J. Stein (2000), 'What do a million observations on banks say about the transmission of monetary policy?' American Economic Review, 90, pp. 407-28.
- Levine, R., Loayza, N., and T. Beck (2000), 'Financial intermediation and growth: causality and causes.' Journal of Monetary Economics, 46, 31-77.
- Modern Money Mechanics, 1994. Federal Reserve Bank of Chicago.
- Sriram, Subramanian S. (2001). "A Survey of Recent Empirical Money Demand Studies," IMF Staff Papers, 47(3). International Monetary Fund. <u>334–65</u>.

Useful Databases for data collection:

- Bank for International Settlements: <u>http://www.bis.org/</u>
- European Banking Authority: <u>http://www.eba.europa.eu</u>
- European Central Bank: <u>http://www.ecb.europa.eu</u>
- Board of Governors of the Federal Reserve System: federalreserve.gov

PART III: STUDENT INFORMATION

GENERAL STUDENT INFORMATION

The Athens University of Economics and Business provides not only high-quality education but also high-quality student services. The adoption of the Presidential Decree 387/83 and Law 1404/83 defines the operation, organization, and administration of Student Clubs at Universities, which aim at improving the living conditions of the students and enhance their social and intellectual wellbeing through engagement and socialization initiatives.

To fulfill this objective the University ensures the required infrastructure for housing, meals, and sports activities through the operation of a student restaurant, reading rooms, library, organization of lectures, concerts, theatrical performances, and excursions in Greece and abroad. Further in this context, the University supports the development of international student relations, organizes foreign language classes, computer/software literacy classes, and courses in modern Greek as a foreign language for foreign students and expatriated Greek students.

Detailed information on meals, housing, fitness, foreign languages, cultural activities, scholarships, financial aid, is provided on the website of AUEB's Student Club at https://lesxi.aueb.gr/

Electronic Services

A significant number of procedures related to both attendance and student care are carried out electronically through applications of the University or the Ministry of Education and Religious Affairs. All applications are accessible with the same codes (username & password).

• E-mail account:

Detailed instructions for using the Webmail Service are provided at https://www.aueb.gr/el/content/webmail-manual

• Electronic Secretariat (Student Register)

The Electronic Secretariat application is the information system through which students can be served by the Department's Secretariat via the web.

• Wireless network

Using their personal codes, students have access to a wireless network in all areas of the Athens University of Economics and Business buildings/campus. WiFi instructions

• E-Learning Platform – ECLASS

The Open eClass platform is an integrated Electronic Course Management System and is the proposal of the Academic Internet (GUnet) to support Asynchronous Distance Education Services.

Instructions are provided at https://eclass.aueb.gr/info/manual.php

Medical Services, Insurance / Healthcare

Undergraduate, postgraduate and PhD students at the University who have no other medical and hospital care are entitled to full medical and hospital care in the National Health System with coverage of the relevant costs by the National Health Service Provider. A psychiatric counseling service also operates at the University, staffed with a physician specializing in the treatment of mental health issues.

More information at <u>https://www.aueb.gr/en/content/health-care</u>.

Services/Facilities to Students with Special Needs

The Athens University of Economics and Business ensures the facilitation of students with special needs, through the design, implementation, and environmental adaptations, for access to the university building facilities. In the main building there are specially configured lifting machines, ramps, and elevators. There are also special regulations for conducting exams for students with special needs.

The Athens University of Economics and Business has established a Committee for Equal Access for people with disabilities and people with special educational needs. The Commission is an advisory body and submits recommendations to the competent bodies for the formulation and implementation of the policy of equal access for persons with disabilities and persons with special educational needs.

Through the Library services, students with physical disabilities are granted electronic access to the recommended Greek bibliography of the courses taught at the University. In this context, the Association of Greek Academic Libraries (SEAB) has developed a multimodal electronic library called AMELib.

More information is available at https://www.aueb.gr/el/lib/content/amea-atoma-me-idiateires-anages.

Academic Advisor

The Academic Advisor has the obligation to inform, discuss and advice students regarding the structure and curriculum of the program, the option of attending scientific seminars and lab sessions in order to optimize performance in the program's examinations, the syllabi and outlines of the elective courses, the job placement opportunities and available liaisons with the labor markets, or any other issue that may arise during their studies at the MSc program.

The MSc program in Accounting and finance has appointed the following academic advisors according to the stream of studies attended:

- Professor Dimosthenis Hevas- Accounting & Finance specialization
- Professor Spyros Spyrou- Accounting & Finance specialization
- Professor Aphroditi Papadaki- Accounting & Auditing specialization
- Professor Konstantinos Drakos- Accounting & Auditing specialization
- Ass. Professor Leonidas Doukakis- Finance, Investments & Risk Management specialization
- Ass. Professor Athanasios Episcopos- Finance, Investments & Risk Management specialization

Library and Study Rooms

The Library & Information Center of the University operates at the University's main building. The AUEB Library is a member of the Hellenic Academic Libraries Association (Heal-LINK), the European Documentation Centers Europe Direct and the Economic Libraries Cooperation Network (DIOBI).

Three Documentation Centers operate within the library:

- The European Documentation Center
- The Organization for Economic Cooperation and Development (OECD) Documentation Center
- The Delegation Center of the World Tourism Organization (WHO)

The library contributes substantially both to meeting the needs for scientific information of the academic community and to supporting studying and research. The library provides access to:

- printed collection of books and scientific journals,
- course books used in modules,
- collection of electronic scientific journals& books
- postgraduate theses and doctoral theses that are produced in Athens University of Economics and Business and deposited in digital form at the PYXIDA institutional repository
- sectoral studies
- statistical series by national and international organizations
- audiovisual material
- information material (encyclopedias, dictionaries)
- databases on the topics used by the University
- printed collections of other academic libraries

The library lends all its printed collections, except for magazines and statistical series, in accordance with its internal rules of operation. The Library and Information Center offers reading rooms, computer workstations for visitors, photocopiers and printing machines, and interlibrary loan of books and journal articles from other academic libraries that are members of its network. More information at https://www.aueb.gr/en/library .

International Programs and Information on International Student Mobility

Athens University of Economics and Business is actively involved in the Erasmus+ Program since 1987 promoting cooperation with universities, businesses, and international organizations of the European Union (EU) as well as in the mobility of students, teaching, and administrative staff.

In addition, strengthening its internationalization objectives, it creates new opportunities through the Erasmus+ International Mobility Program. Within this framework, mobility scholarships are granted through the State Scholarships Foundation (SSF) to incoming and outgoing students of the three study cycles, according to the funding approved each year by the State Scholarship Foundation for the University. Outgoing students have the possibility to spend a period of study at a Partner Institution outside the EU with full academic recognition through the application of the ECTS credits system https://www.aueb.gr/en/content/erasmus-programme

Connecting with the Job Market and Entrepreneurship

D.A.STA.O.P.A. (https://www.aueb.gr/el/dasta) is the administrative unit of the University that plans, coordinates and implements the actions of the Athens University of Economics and Business in the following areas:

- a) development of entrepreneurship and innovation
- b) connecting students and graduates with the labor market
- c) connecting the academic community with businesses
- d) student internship programs and,
- e) supporting research utilization actions

Student Associations

Various student clubs and associations are active within the community of the Athens University of Economics and Business

(https://www.aueb.gr/el/content/student-associations).

Alumni Network

Adhering to a long tradition of educating future top executives in the economic, social, and political life of the country, AUEB is proud that thousands of its graduates hold leading positions in companies, organizations, research institutes and universities in Greece and abroad. Understanding the importance of developing and strengthening the bond with its graduates, AUEB created its Alumni network including a platform https://alumni.aueb.gr where all graduates of the University can register. The main objectives of the Network are the connection of the graduates with their colleagues and former fellow students, and diffusion of information about activities, services, and events in and around the University that concern them.

Additional information on Clubs and Alumni Associations is available on the website https://www.aueb.gr/el/content/organizations-and-associations-of-students-and-alumni.

Volunteer Program

Within the framework of its strategies, the "AUEB Volunteers" Volunteering Program was launched in September 2017. The aim of the Program is to highlight important social issues and the value of participation and practical contribution, but also to raise community awareness regarding the 17 UN Sustainable Development Goals. Actions are developed around two pillars: (a) actions addressed to AUEB's Community, which have as their main objective the maintenance of the quality of the University's infrastructure based on their aesthetics and functionality, and (b) actions addressed to Greek society. (https://auebvolunteers.gr/).

Quality Assurance

The Athens University of Economics & Business implements a quality assurance policy to continuously improve the quality of its study programs, research activities and administrative services, and upgrade the academic and administrative processes and the University's operations. The Quality Assurance Unit (MODIP) operating at AUEB coordinates and supports evaluation processes. Particularly the quality assurance of the educational process is achieved using the module/teaching evaluation questionnaire completed by AUEB students. (https://aueb.gr/modip).

Training and Lifelong Learning Center

The Center for Training and Lifelong Learning **(KEDIVIM)** is an AUEB unit which ensures the coordination and interdisciplinary cooperation in the development of training programs, continuing education, training and in general lifelong learning, which complement, modernize and/or upgrade knowledge, competences, and skills, acquired from formal education, vocational education and initial vocational training systems or from work experience, facilitating integration or reintegration in the labor market, job security and professional and personal development.

(https://www.aueb.gr/el/content/dia-vioy-mathisi-kedivim-opa).