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INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION						
DEPARTMENT	BUSINESS ADMINISTRATION						
LEVEL OF COURSE	POSTGRADUATE						
COURSE CODE	ACC_101	SEMESTER OF STUDIES	<table border="1" style="display: inline-table;"> <tr> <td>1st</td> <td>2nd</td> </tr> <tr> <td>X</td> <td></td> </tr> </table>	1 st	2 nd	X	
1 st	2 nd						
X							
COURSE TITLE	STRATEGIC 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	TEACHING HOURS PER WEEK	ECTS CREDITS					
Lectures	3	6					
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>							
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science						
PREREQUISITE COURSES:							
TEACHING AND ASSESSMENT LANGUAGE:	Greek						
THE COURSE IS OFFERED TO ERASMUS STUDENTS							
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA476/						

1. 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 provide theoretical and practical knowledge as regards the scientific field of strategic management accounting. A management accounting system accumulates, classifies and reports information that will assist managers in their decision-making, planning and control activities. A significant part of the Management Accounting is Cost Accounting. A cost accounting system accumulates accounting information for calculating the cost components of a product and consequently its profit margin.

At the end of the course the student will have further developed the following skills/competences:

- Be familiar with the flow of costs in a process costing system (accounting for material, labor and overheads) and how to evaluate the stock (cost accounting techniques).
- Be familiar with the accounts of Analytical Accounting system according to the Greek Accounting standards and record accounting transactions (determining the cost of the product and its profit margin)

Moreover, at the end of this course the student should be able to:

- Use cost accounting data (cost of material, labour and overheads) for decision making purposes.
- Prepare accounting reports for budgeting (operating and financial budgets) and performance measurement for value enhancement
- Assess the financial and non-financial performance of firms

General Abilities

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?

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology	x
Adapting to new situations	x
Decision-making	x
Working independently	x
Team work	x
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
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	

Others:

2. COURSE CONTENT

1. Introduction in Management Accounting and Cost Accounting
2. Differences between Financial Accounting, Management Accounting and Cost Accounting
3. Classification of costs
4. Cost accumulation for stock valuation and profit measurement (cost accounting techniques)
5. Flow of costs in a process costing system (cost accounting methods: job and batch costing)
6. Financial and Management Accounting for decision making purposes
7. Cost – volume – profit analysis (CVP analysis)
8. Measuring costs and benefits for decision making (standard costing system).
9. Information for Planning and Control
10. The budgeting process
11. Sales, Production and Selling and administration budget preparation
12. A detailed illustration with examples of the budgeting process
13. Budget controls and flexible budgets
14. Preparation of performance evaluation reports
15. The analytical accounting system according to the Greek Accounting Standards

3. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i>	Face to face	x
	Distance learning (asynchronous)	
	Distance learning (synchronous)	
	Others:	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i>	Slides	x
	E-class	x
	Virtual (simulated) laboratory training	
	Others	
TEACHING ORGANIZATION <i>The manner and methods of teaching are described in detail.</i> <i>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.</i> <i>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</i>	Δραστηριότητα	Φόρτος Εργασίας Εξαμήνου
	Lectures	39
	Tutorials	
	Laboratory practice	
	<i>Essay writing</i>	13
	Seminars	
	Exercises	
	Project	
	Study and analysis of bibliography	
	Placements	
	Clinical practice	
	Art workshop	
	Interactive teaching	
	Educational visits	
	Artistic creativity	
Private study	73	
Others:		

	Total number of hours for the Course (25 hours of work-load per ECTS credit)	125 hours (total student work-load)	
<p align="center">STUDENT ASSESMENT</p> <p><i>Description of the evaluation procedure</i></p> <p><i>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</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written work, essay/report		
	Problem solving		
	Multiple choice questionnaires		
	Final exam with Multiple choice questionnaires	x	
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	x	100%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
	Art interpretation		
	<p>Others:</p> <p>A. Written final exam (70%) which includes:</p> <ul style="list-style-type: none"> • Multiple choice questions, • Problem solving using quantitative data, • Comparative evaluation of theory data. <p>B. Written Assignment (30%).</p> <p>The final grade is the weighted average of the grades of the final exam and the written work. The minimum transferable grade is five (5).</p>		

4. RECOMMENDED LITERATURE

<p>Bibliography in Greek:</p> <ul style="list-style-type: none"> ○ Veniers G. Cohen S. Management Accounting, Ioannidou Publications 2006 ○ Sarsents V, Management Accounting, Stamoulis publications, 1993 ○ Dimitras A., Mpallas A. Management Accounting for planning and control, Gutenberg, 2009 <p>Bibliography in English:</p> <ul style="list-style-type: none"> ○ Hilton R.W, Managerial Accounting, McGraw-Hill, 1997. ○ Kaplan R., Atkinson, A. Advanced Management Accounting, Pearson 2013 ○ Drury R. Management and Cost Accounting, Cengage 2015 ○ Horngren C., Datar S, Rajan M. Cost Accounting – A managerial ○ Clark, J. M. (1923). Overhead costs in modern industry. Journal of Political Economy, 31(5), 606-636. ○ Kaplan, R. S. (1998). Cost & effect: using integrated cost systems to drive profitability and performance. Harvard Business Press. ○ Upchurch, A. (2002). Cost Accounting—Principles and Practice (Harlow).

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC 102	SEMESTER OF STUDIES	1 st X	2 nd
COURSE TITLE	FINANCIAL ACCOUNTING IN DECISION MAKING			
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	TEACHING HOURS PER WEEK		ECTS CREDITS	
Lectures	3		6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science			
PREREQUISITE COURSES:				
TEACHING AND ASSESSMENT LANGUAGE:	Greek			
THE COURSE IS OFFERED TO ERASMUS STUDENTS				
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA665/			

1. 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 develop knowledge and understanding of the accounting tasks that take place at the end of the financial year in order to prepare the basic financial statements. More specifically, students will be familiarized with the conceptual and regulatory framework for financial reporting both under the national regulatory framework (Greek Accounting Standards) and IAS framework. Also, student will acquire knowledge regarding financial statement analysis techniques. In particular, students will be introduced into the methodology and the different groups of financial ratios such as liquidity ratios, activity ratios, profitability ratios, financial structure ratios, and investment ratios. In addition, issues such as vertical analysis, horizontal analysis, working capital, and cash flows are discussed. In this way, the main

financial strengths and weaknesses of businesses can be detected thus effectively addressing users and stakeholders' needs. Furthermore, many case studies stemmed from different industries and sectors are discussed and evaluated. More precisely, the analysis covers several firms of different business size (micro, small, medium, large), diverse product categories (agriculture, manufacturing, services), and different strategic orientation (private, public, non profit organizations, mixed-ownership entity).

At the end of the course the student will have further developed the following skills/competences:

1. Recognition and measurement of the asset and liabilities / income and expenses
2. Recording transactions and events at the end of the financial year (in a double – entry accounting system)
3. Preparation and interpretation of financial statements for entities and group of companies
4. Analyze financial accounting statements via financial ratios

Moreover, at the end of this course the student should be able to:

1. understand the principles and concepts of recognition and measurement of assets and liabilities
2. obtain technical proficiency in the use of double entry accounting techniques at the end of financial year related to specific accounting tasks through a step-by-step financial reporting methodology
3. prepare a trial balance record including identifying and correcting errors and recognizing accruals, impairments and provisions respectively.
4. prepare basic and simple consolidated financial statements respectively and analyze them

General Abilities

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?

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

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

Working in an interdisciplinary environment	
Production of new research ideas	
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	
Others:	

2. COURSE CONTENT

<ol style="list-style-type: none"> 1. The conceptual and regulatory framework for financial reporting under the national regulatory framework (Greek Accounting Standards) and IAS. Reviewing basic concepts and principles relating to the use of double-entry (link to Financial Accounting I module). 2. The initial recognition and measurement of assets (Inventory, tangible non-current assets, intangible non-current assets and amortization, receivables, financial instruments) and liabilities (payables, capital structure and finance costs). 3. Adjusting accounting entries related to: Accruals and Prepayments, Depreciation, Impairment of Assets, Provisions, Bank reconciliations, Correction of accounting errors 4. Preparing a trial balance with a detection of incomplete records 5. The preparation of basic financial statements (Balance Sheet, Profit and Loss statement, Statement of financial position, statement of cash flows, disclosure notes) 6. Basic principles for Subsidiaries and Associates 7. Preparing simple consolidated financial statements 8. Methods of financial statement analysis: horizontal analysis and vertical analysis, static and dynamic analysis, single industry and multi-sector analysis 9. The analysis of financial statements with a reference on some basic accounting ratios 10. Calculate and interpret accounting ratios: liquidity ratios, activity ratios, profitability ratios, financial structure ratios, investment ratios (e.g., earnings per share, p/e), Working capital, Break even point analysis
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3. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i>	Face to face	x	
	Distance learning (asynchronous)		
	Distance learning (synchronous)		
	Others:		
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i>	Slides	x	
	E-class	x	
	Virtual (simulated) laboratory training		
	Others		
TEACHING ORGANIZATION	Activity		Work-load (hours)
	Lectures		39

<p>The manner and methods of teaching are described in detail.</p> <p>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.</p> <p>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</p>	Tutorials		
	Laboratory practice		
	Essay writing		
	Seminars		
	Exercises		13
	Project		
	Study and analysis of bibliography		
	Placements		
	Clinical practice		
	Art workshop		
	Interactive teaching		
	Educational visits		
	Artistic creativity		
	Private study		73
	Others:		
Total number of hours for the Course (25 hours of work-load per ECTS credit)		125 hours (total student work-load)	
<p>STUDENT ASSESMENT</p> <p>Description of the evaluation procedure</p> <p>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</p> <p>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</p>	Written work, essay/report	x	30%
	Problem solving		
	Multiple choice questionnaires		
	Final exam with Multiple choice questionnaires	x	
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	x	70%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
	Art interpretation		
Others :			

4. RECOMMENDED LITERATURE

1. Walsh C. (2000), "Αριθμοδείκτες και management", Εκδόσεις Πατάκη.
2. Ittelson T.R. (2009), "FINANCIAL STATEMENTS: A step-by-step guide to understanding and creating financial reports", CAREER PRESS, Franklin Lakes NJ.
3. Bernstein L.A., and Wild J.J. (2000), "Analysis of financial statements", fifth edition, McGraw-Hill.
4. Gibson C.H. (1995), "Financial statement analysis", 6th edition, Cincinnati, Ohio: South-Western Publishing Co.
5. Elliott B, and Elliott J. (2011). Financial Accounting and reporting, 14th edition, Prentice Hall, 2011.
6. Libby R, Libby P. Short D. Financial Accounting, 7TH edition, Mc Graw-Hill Irwin

COURSE OUTLINE

SCHOOL	ECONOMICS BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC_103	SEMESTER OF STUDIES	1 st	2 nd
			X	
COURSE TITLE	CORPORATE FINANCIAL 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	TEACHING HOURS PER WEEK		ECTS CREDITS	
Lectures	3		6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science			
PREREQUISITE COURSES:				
TEACHING AND ASSESSMENT LANGUAGE:	Greek or/and English			
THE COURSE IS OFFERED TO ERASMUS STUDENTS				
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA658/			

1. LEARNING OUTCOMES

Leraning 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 understand the process of management of the firm's resources, including financial decision making, in order to maximize its value. This will be performed through advanced methods of corporate financial management. Emphasis will be placed on their application to real problems using EXCEL. As well as business and investment financing decisions, dividend decisions and investment decisions will be analyzed, with goal the maximization of the market value of the firm and its shareholders. It will present the financing decisions (capital structure of the company in terms of assets and liabilities) and dividend policy decisions. It will also present the context of the markets for business financing decisions (national and international) as well as the regulatory framework and corporate social responsibility rules.

By the end of this course the student will be able to

- Recognize agency problems in a modern private enterprise and propose solutions based on corporate governance systems.
- Use cash flow discounting tools in asset pricing.
- Calculate the required return of the enterprise under uncertainty.
- Evaluate investment projects.
- Choose the financial structure of the business that maximizes its value.

General Abilities

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?

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology	x
Adapting to new situations	x
Decision-making	x
Working independently	x
Team work	x
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
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	

Others:

By the end of this course the student will, furthermore, have developed the following skills (general abilities):

1. Calculate the pricing of assets.
2. Estimate the weighted average cost of capital (WACC).

3. Evaluate risk and return of investment programs under uncertainty.
4. Calculate net present value (NPV), internal rate of return (IRR, MIRR), payback period (PBP).
5. Choose the best capital structure

2. COURSE CONTENT

1. Business Theory and Principles of Corporate Governance.
2. Working Capital Management.
3. Cash Management
4. Stock and bond valuation.
5. Capital costs.
6. Capital investment budget.
7. Theory of capital structure.
8. Dividend policy.
9. Corporate Financing under Asymmetric Information
10. Management of international risks.
11. Mergers and Acquisitions.

3. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i>	Face to face	x
	Distance learning (asynchronous)	
	Distance learning (synchronous)	x
	Others:	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i>	Slides	x
	E-class	x
	Virtual (simulated) laboratory training	
	Others	
TEACHING ORGANIZATION <i>The manner and methods of teaching are described in detail.</i> <i>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.</i> <i>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</i>	Δραστηριότητα	Φόρτος Εργασίας Εξαμήνου
	Lectures	39
	Tutorials	
	Laboratory practice	
	Essay writing	13
	Seminars	
	Exercises	
	Project	
	Study and analysis of bibliography	
	Placements	
	Clinical practice	
	Art workshop	
	Interactive teaching	
	Educational visits	
	Artistic creativity	
	Private study	73
Others:		
Total number of hours for the Course (25 hours of work-load per ECTS credit)	125 hours (total student work-load)	

<p style="text-align: center;">STUDENT ASSESSEMENT</p> <p><i>Description of the evaluation procedure</i></p> <p><i>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</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written work, essay/report	x	30%	
	Problem solving			
	Multiple choice questionnaires			
	Final exam with Multiple choice questionnaires	x		
	Oral examination			
	Clinical examination of patient			
	Mid-term exam (concluding)			
	Final exam with developing questions	x	70%	
	Public presentation			
	Mid-term exam (formative)			
	Laboratory work			
	Art interpretation			
Others :				

4. RECOMMENDED LITERATURE

Tirole J., (2006) «The Theory of Corporate Finance» Princeton University Press.

Brealey R.A., Myers S.C. and Allen F. (2013) «Αρχές Χρηματοοικονομικής των Επιχειρήσεων», Εκδόσεις Utopia.

Βασιλείου Δ., Ηρειώτης Ν. (2010) «Χρηματοοικονομική Διοίκηση, Θεωρία και Πρακτική» Εκδόσεις ROSILI.

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC_104	SEMESTER OF STUDIES	1 st	2 nd
			x	
COURSE TITLE	DATA ANALYSIS METHODS FOR DECISION MAKING			
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		TEACHING HOURS PER WEEK	ECTS CREDITS	
Lectures		3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science			
PREREQUISITE COURSES:	There are no Prerequisite Courses:			
TEACHING AND ASSESSMENT LANGUAGE:	Greek			
THE COURSE IS OFFERED TO ERASMUS STUDENTS				
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA657/			

1. LEARNING OUTCOMES

<p>Leraning outcomes</p> <p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> • 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
<p>The aim of the course is to introduce the necessary mathematical tools to the postgraduate students of the Department regarding data analysis and research methodology.</p> <p>At the end of this course the student will be able to:</p> <ul style="list-style-type: none"> • design surveys, • perform multidimensional statistical analysis to summarize and analyze data

- employ sampling methods and forecasting techniques
- use item response theory,
- perform structural equation models.

General Abilities

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?

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology	X
Adapting to new situations	X
Decision-making	
Working independently	X
Team work	X
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	X
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	

Others:

2. COURSE CONTENT

1. Sampling methods, confidence intervals and hypothesis testing
2. Analysis of Variance
3. Linear Regression for forecasting purposes
4. Multiple and nonlinear regression
5. Statistical Modeling
6. Item Response Theory
7. Principal Components Analysis

8. Factor Analysis
9. Structural Equation Modeling

3. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i>	Face to face	x	
	Distance learning (asynchronous)		
	Distance learning (synchronous)		
	Others:		
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i>	Slides		
	E-class	x	
	Virtual (simulated) laboratory training		
	Others		
TEACHING ORGANIZATION <i>The manner and methods of teaching are described in detail.</i> <i>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.</i> <i>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</i>	Δραστηριότητα		Φόρτος Εργασίας Εξαμήνου
	Lectures		39
	Tutorials		
	Laboratory practice		
	Essay writing		
	Seminars		
	Exersices		26
	Project		
	Study and analysis of bibliography		
	Placements		
	Clinical practice		
	Art workshop		
	Interactive teaching		
	Educational visits		
	Artistic creativity		
	Private study		60
	Others:		
Total number of hours for the Course (25 hours of work-load per ECTS credit)		125 hours (total student work-load)	
STUDENT ASSESSEMENT <i>Description of the evaluation procedure</i> <i>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</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Written work, essay/report	x	30%
	Problem solving	x	
	Multiple choice questionnaires		

	Final exam with Multiple choice questionnaires	x	
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	x	70%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
	Art interpretation		
	Others :		

4. RECOMMENDED LITERATURE

Berenson, M., Levine, D., Szabat, K. A., & Krehbiel, T. C. (2012). Basic business statistics: Concepts and applications. Pearson higher education AU.

Aczel, A. D., & Sounderpandian, J. (1999). Complete business statistics. Boston, MA: Irwin/McGraw Hill.

Crawley, M. J. (2012). The R book. John Wiley & Sons.

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC 105	SEMESTER OF STUDIES	1 st X	2 nd
COURSE TITLE	AUDIT AND INSTITUTIONAL COMPLIANCE			
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	TEACHING HOURS PER WEEK		ECTS CREDITS	
Lectures	3		6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science			
PREREQUISITE COURSES:				
TEACHING AND ASSESSMENT LANGUAGE:	Greek			
THE COURSE IS OFFERED TO ERASMUS STUDENTS				
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA665/			

1. LEARNING OUTCOMES

<p>Learning outcomes <i>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.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i>
<p><i>The course provides students with the whole framework as regards the following scientific areas:</i></p> <ol style="list-style-type: none"> 1. <i>Audit context and regulatory mechanisms</i> 2. <i>Planning and risk evaluation</i> 3. <i>Internal control: audit procedures and methodology</i> 4. <i>Final audit evaluation and reporting</i> <p><i>More specifically:</i></p> <ol style="list-style-type: none"> 1. <i>Audit context and regulatory mechanisms</i> <p><i>The course describes the general concept of audit framework. In particular, it presents the internal control systems, the external audit process, corporate governance issues, and several professional ethics in the new business environment.</i></p>

2. Planning and risk evaluation

The course also introduces the students to all the important tools of assessing several audit risks. From this point of view, a main aim of the course is to present the entity and its internal environment. Further, the contents of audit strategy and planning are investigated and discussed.

3. Internal control: audit procedures and methodology

In this section, the elements and the characteristics of internal control are presented related to the sales, inventory, cash, and non-current assets system.

4. Final audit evaluation and reporting

The specific section describes the procedures that auditors should follow to conduct an overall review of financial statements along with the basic elements contained in the independent auditor's report.

At the end of the course the student will have further developed inter alia the following skills/competences:

- ☐ Auditing of financial statements
- ☐ Recognition of risks and frauds,
- ☐ Internal control mechanisms,
- ☐ Final reporting.

At the end of this course the student should be able to:

1. understand the auditing environment,
2. explain the content of the independent auditors' report,
3. assess audit risks,
4. formulate final audit reports.

General Abilities

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	Project planning and management
Adapting to new situations	Respect for difference and multiculturalism
Decision-making	Respect for the natural environment
Working independently	Showing social, professional and ethical responsibility and sensitivity to gender 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	X
Adapting to new situations	X
Decision-making	X
Working independently	X
Team work	X
Working in an international environment	
Working in an interdisciplinary environment	

Production of new research ideas	
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	

Others:

2. COURSE CONTENT

<ul style="list-style-type: none"> ▪ Introduction ▪ Framework of auditing, ▪ Evaluation of internal business risks, ▪ Understanding the firm and its environment, ▪ Audit planning and documentation, ▪ International standards of auditing (ISAs) ▪ Evaluation of corporate governance deficiencies ▪ Recognition of audit risks in the financial statements of national and international firms, ▪ Elements and mechanisms of internal control, ▪ Control activities in relation to the sales, purchases, inventory, and cash system ▪ Financial statement assertions and audit evidence ▪ Final reporting
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3. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i>	Face to face	x
	Distance learning (asynchronous)	
	Distance learning (synchronous)	
	Others:	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i>	Slides	x
	E-class	x
	Virtual (simulated) laboratory training	
	Others	
TEACHING ORGANIZATION <i>The manner and methods of teaching are described in detail.</i> <i>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.</i>	Activity	Work-load (hours)
	Lectures	39
	Tutorials	
	Laboratory practice	
	Essay writing	
	Seminars	
	Exercises	13
	Project	
	Study and analysis of bibliography	
	Placements	
Clinical practice		

<p>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</p>	Art workshop		
	Interactive teaching		
	Educational visits		
	Artistic creativity		
	Private study		73
	Others:		
	Total number of hours for the Course (25 hours of work-load per ECTS credit)		125 hours (total student work-load)
<p>STUDENT ASSESMENT</p> <p>Description of the evaluation procedure</p> <p>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</p> <p>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</p>	Written work, essay/report	x	30%
	Problem solving		
	Multiple choice questionnaires	x	
	Final exam with Multiple choice questionnaires	x	
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	x	70%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
	Art interpretation		
	Others :		

4. RECOMMENDED LITERATURE

7. Louwers T., Blay A., Sinason D., Strawser J., and Thibodeau J. (2018), Auditing and assurance services, seven edition McGraw-Hill.
8. Knapp M. (2017). Contemporary auditing, eleven edition, South-Western College.
9. Ittelson T.R. (2009), "FINANCIAL STATEMENTS: A step-by-step guide to understanding and creating financial reports", CAREER PRESS, Franklin Lakes NJ.
10. Bernstein L.A., and Wild J.J. (2000), "Analysis of financial statements", fifth edition, McGraw-Hill.

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC 107	SEMESTER OF STUDIES	1 st X	2 nd
COURSE TITLE	PERFORMANCE & CHANGE 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	TEACHING HOURS PER WEEK		ECTS CREDITS	
Lectures	3		6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science			
PREREQUISITE COURSES:				
TEACHING AND ASSESSMENT LANGUAGE:	Greek			
THE COURSE IS OFFERED TO ERASMUS STUDENTS				
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA665/			

1. 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 develop knowledge and skills relating to the performance management of various types of organizations (private or public, profit or not-for-profit). Specific attention is given on techniques on quantitative and qualitative performance measures. Moreover, change management models are explored because performance results often require organizational change.

At the end of the course the student will have further developed the following skills/competencies:

- Use computer technology to collect and manage digital information

- Present data and information effectively, using the appropriate tools.

Moreover, at the end of this course the student should be able to:

- Identify and discuss the information, systems and technological developments required for effective organizational performance management
- State the circumstances under which direct costing can be used as an analysis tool
- Recognize the process for compiling activity-based costs
- Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources.
- Identify and apply appropriate budgeting techniques and methods for reviewing a capital budgeting proposal
- Use standard costing systems to measure and control business performance and to identify remedial action.
- Assess the organizational performance from both a financial and non-financial viewpoint.
- Apply change management models to facilitate required organizational change

General Abilities

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?

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology	x
Adapting to new situations	x
Decision-making	x
Working independently	x
Team work	x
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
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	

Others:

2. COURSE CONTENT

1. Information Systems and Organizational Performance
2. Data collection, data mining and data analytics
3. Cost classification and cost accounting
4. Efficiency types
5. Inefficiency sources
6. Pricing
7. Make-or-buy decisions
8. Risk and uncertainty in decision-making
9. Budgeting and control
10. Budgetary systems and types of budget
11. Standard costing and variance analysis
12. Quantitative and Qualitative performance measures
13. Key Performance Areas (KPA) and Critical Success Factors (CSFs) in private, public and not-for-profit organizations
14. Financial and non-financial key performance indicators (KPIs)
15. Divisional performance and transfer pricing
16. Stakeholders' view of organizational performance
17. Performance appraisal and change management
18. Change management

3. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i>	Face to face	x	
	Distance learning (asynchronous)		
	Distance learning (synchronous)		
	Others:		
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i>	Slides	x	
	E-class	x	
	Virtual (simulated) laboratory training		
	Others		
TEACHING ORGANIZATION <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art</i>	Activity		Work-load (hours)
	Lectures		39
	Tutorials		
	Laboratory practice		
	Essay writing		
	Seminars		

<p>workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</p> <p>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</p>	Exercises		13
	Project		
	Study and analysis of bibliography		
	Placements		
	Clinical practice		
	Art workshop		
	Interactive teaching		
	Educational visits		
	Artistic creativity		
	Private study		73
	Others:		
Total number of hours for the Course (25 hours of work-load per ECTS credit)		125 hours (total student work-load)	
<p>STUDENT ASSESSEMENT</p> <p>Description of the evaluation procedure</p> <p>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</p> <p>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</p>	Written work, essay/report		
	Problem solving		
	Multiple choice questionnaires		
	Final exam with Multiple choice questionnaires	x	
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	x	100%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
Art interpretation			
Others :			

4. RECOMMENDED LITERATURE

11. Bragg, S. M. (2017). *Budgeting: Fourth Edition: A Comprehensive Guide*. Accounting Tools Inc., Colorado.
12. Bragg, S. M. (2019). *Accounting for Managers: Third Edition: A Business Decision Guide*. Accounting Tools Inc., Colorado.
13. Brownell, P. (1985). Budgetary systems and the control of functionally differentiated organizational activities. *Journal of Accounting Research*, 502-512.
14. Forbes Insights (2014). Making The Change: planning, executing and measuring successful business transformation. November 2014.
15. Kotter, J. P. (2012). *Leading change*. Harvard business press.
16. Maloney, S., Haas, R., Keating, J. L., Molloy, E., Jolly, B., Sims, J., ... & Haines, T. (2012). Breakeven, cost benefit, cost effectiveness, and willingness to pay for web-based versus face-to-face education delivery for health professionals. *Journal of medical Internet research*, 14(2), e47.
17. Melville, N., Kraemer, K., & Gurbaxani, V. (2004). Information technology and organizational performance: An integrative model of IT business value. *MIS quarterly*, 283-322.
18. Mislick, G. K., & Nussbaum, D. A. (2015). *Cost estimation: methods and tools*. John Wiley & Sons.
19. Otley, D. (2007). *Accounting performance measurement: a review of its purposes and practices*. In Neely, A. (Eds.). *Business Performance Measurement: Unifying Theory and Integrating Practice* (2nd ed.). pp. 29-53. Cambridge: Cambridge University Press.

20. Taticchi, P. (Ed.). (2010). *Business performance measurement and management: new contexts, themes and challenges*. Springer Science & Business Media

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC_108	SEMESTER OF STUDIES	1 st	2 nd
				X
COURSE TITLE	PRINCIPLES OF CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY			
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	TEACHING HOURS PER WEEK		ECTS CREDITS	
Lectures	3		5	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science - Background, General Knowledge			
PREREQUISITE COURSES:	There are no prerequisite courses. Knowledge of general principles of business management and organization will help to better understand the course.			
TEACHING AND ASSESSMENT LANGUAGE:	Greek			
THE COURSE IS OFFERED TO ERASMUS STUDENTS	No			
COURSE WEBPAGE (URL)				

1. LEARNING OUTCOMES

<p>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.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> ● 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
<p>Corporate Social Responsibility (CSR) is a modern sector of "business", as more and more organizations of private (or non) interests recognize that their compliance with social and environmental frameworks of ethical principles and rules is essential for local, national, or even global welfare. Being a dynamic object of Business Administration with great significance in business practice, CSR is introduced as a valuable asset for any future company manager. On the other hand, Corporate Governance (CG) describes the way and the processes by which companies are managed and</p>

controlled. It is described as a set of relationships between the management of the companies, the Board of Directors, the shareholders and other stakeholders. As companies and governments transcend national borders and societies interact globally through the use of technology, the relationship between companies, governments and societies becomes more and more complex, while the role of ethics and responsibility in this relationship becomes increasingly important. The current economic situation has highlighted inadequacies in CG and the interrelation with CSR, manifesting the importance of stakeholders relations for a sustainable company. The corporate social profile is now considered as important as the economic, and good governance has to address all those aspects, whose coordination promises to deliver long-term corporate benefits and ensure the sustainable performance.

This academic course will go through concepts, principles, objectives and the scope of CG and CSR. Ethical problems arising from business action, as well as ethical issues in the workplace are thoroughly studied. Each module will be developed at a theoretical and practical level (through case studies, assignments, and examples of best practices), in order students to acquire a more rounded picture and in-depth knowledge of the importance, usefulness and necessity of CG and CSR in the modern corporate environment, as tools for communication, information and protection of the company stakeholders. The aim of this course is for participants to learn thinking on the context of this relationship between CG and CSR, understanding why and how their decisions as managers should respect codes of conduct and be governed by principles of ethics and responsibility.

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

- understand the fundamental principles of CG.
- determine the contribution of ethics to actual business context.
- comprehend the connection and interaction between CG and CSR.
- explain stakeholder theory.
- recognize CSR in terms of content, type, dimension, communication methods and disclosing documents.
- analyze the basic standards of CSR strategies.
- describe the role of human factor and employee responsibility.
- distinguish professional codes of conduct within companies and acknowledge the importance of making ethical decisions in the working environment.
- present a series of well-known international examples of good and bad practice of CG and CSR.
- apply combined techniques of CG and CSR in the organization or company where they are currently employed or will be employed in the future.
- assess parameters of ethical problems that relate to corporate decision-making or arise in the workplace, so as to respond appropriately to them.

General Abilities

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?

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

Search, analysis and synthesis of data and information, using necessary technologies	<input checked="" type="checkbox"/>
Adaptation to new situations	
Decision-making	<input checked="" type="checkbox"/>

Autonomous work	
Teamwork	<input checked="" type="checkbox"/>
Respect for diversity and multiculturalism	
Respect for natural environment	
Demonstration of social, professional and moral responsibility and sensitivity to gender issues	
Judgement and self-criticism	<input checked="" type="checkbox"/>
Promotion of free, creative and inductive thinking	<input checked="" type="checkbox"/>

2. COURSE CONTENT

<ol style="list-style-type: none"> 1. Introduction to CG and CSR 2. Relationship between Ethics and Entrepreneurship 3. Principles and Models of CG and CSR 4. Theoretical Approaches - stakeholder theory 5. Disclosure of CSR information: practices, approaches, communication frameworks 6. Internal and External Dimension of CSR 7. Company Codes of Conduct and Ethical Decisions in the Working Environment 8. Financial, Legal, Ethical and Charitable Responsibilities of the Companies 9. Areas of Application and Practices of Modern Governance and Social Responsibility 10. Strategic Plan in CSR - Guide to Sustainability 11. Role of Human Resources and Individual Moral Responsibility 12. "Greenwashing" Phenomenon - Examples and Case Studies 13. New Trends, Challenges and Prospects of Corporate Governance and Social Responsibility
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3. TEACHING AND LEARNING METHODS - ASSESSMENT

<p style="text-align: center;">TEACHING METHOD</p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	<ul style="list-style-type: none"> • In class with personal lectures • Distance learning • Synchronous and asynchronous training 																										
<p style="text-align: center;">USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	<ul style="list-style-type: none"> • Support lectures by using slideshow software (PowerPoint) • Use of audiovisual educational material • Use of web applications and advanced technologies • Support of the learning process through the e-class University platform 																										
<p style="text-align: center;">TEACHING ORGANIZATION</p> <p style="text-align: center;"><i>The manner and methods of teaching are described in detail.</i></p> <p style="text-align: center;"><i>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.</i></p> <p style="text-align: center;"><i>The student's study hours for each learning activity are given as well as the hours of non-</i></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Work-load (hours)</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">39</td> </tr> <tr> <td>Tutorials</td> <td></td> </tr> <tr> <td>Laboratory practice</td> <td></td> </tr> <tr> <td>Essay writing</td> <td></td> </tr> <tr> <td>Seminars</td> <td></td> </tr> <tr> <td>Exercises</td> <td style="text-align: center;">13</td> </tr> <tr> <td>Project</td> <td></td> </tr> <tr> <td>Study and analysis of bibliography</td> <td></td> </tr> <tr> <td>Placements</td> <td></td> </tr> <tr> <td>Clinical practice</td> <td></td> </tr> <tr> <td>Art workshop</td> <td></td> </tr> <tr> <td>Interactive teaching</td> <td></td> </tr> </tbody> </table>	<i>Activity</i>	<i>Work-load (hours)</i>	Lectures	39	Tutorials		Laboratory practice		Essay writing		Seminars		Exercises	13	Project		Study and analysis of bibliography		Placements		Clinical practice		Art workshop		Interactive teaching	
<i>Activity</i>	<i>Work-load (hours)</i>																										
Lectures	39																										
Tutorials																											
Laboratory practice																											
Essay writing																											
Seminars																											
Exercises	13																										
Project																											
Study and analysis of bibliography																											
Placements																											
Clinical practice																											
Art workshop																											
Interactive teaching																											

<i>directed study according to the principles of the ECTS</i>	Educational visits		
	Artistic creativity		
	Private study		73
	Others:		
	Total number of hours for the Course (25 hours of work-load per ECTS credit)		125 hours (total student work-load)
<p style="text-align: center;">STUDENT ASSESMENT</p> <p><i>Description of the evaluation procedure</i></p> <p><i>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</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	Written work, essay/report		
	Problem solving		
	Multiple choice questionnaires		
	Final exam with Multiple choice questionnaires	X	
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	X	100%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
	Art interpretation		

4. RECOMMENDED LITERATURE

Greek:

- Aspridis, G. (2015). *Corporate social responsibility - The face of the human factor in the business*. [e-book] Athens: Association of Greek Academic Libraries. Chapter 3. BUSINESS ETHICS - CORPORATE GOVERNANCE.
- Vaxevanidou M., (2011). *Corporate Social Responsibility*. Stamoulis Publications SA.
- Velentzas, G., & Bloni, G., (2017). *Business Ethics, Corporate Governance, Corporate Social Responsibility, Accounting – Audit Ethics and Ethics*. Publisher: Georgia Brioni
- Thanopoulos G., (2013). *Business Ethics and Ethics*. Publisher: Nikitopoulos E. Sarantos**
- Lazaridis Th., & Drybetas E. (2011). *Corporate Governance (International Practice & Greek Experience)*. Sofia Publications.**
- Notes in e-class.

International:

- Aras, G., & Crowther, D. (2016). *A handbook of corporate governance and social responsibility*. CRC Press.
- Carroll, A.B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 39-48.
- Carroll, A.B. (1999). Corporate social responsibility, evolution of a definitional construct. *Business and Society*, 38 (3), 268-295.
- Friedman, M. (1970). The social responsibility of business is to increase its profits. *New York Times Magazine*, 13, 32-33.
- Jensen, M.C. (2002). Value maximization, stakeholder theory, and corporate objective function. *Business Ethics Quarterly*, 12 (2), 235-256.

- Papacharalampous, N., & Papadimitriou, D. (2021). Perceived CSR and affective commitment: The mediating role of psychological capital and the impact of employee participation. *Human Resource Development Quarterly*, 1-22.
- Papacharalampous, N., Papadimitriou, D., & Anagnostopoulos, C. (2019). "Walking the talk" in times of recession: the case of corporate social responsibility in Greece. *Journal of Global Responsibility*, 10 (2), 102-118.
- Porter, M.E., & Kramer, M.R. (2006). Strategy and society: The link between strategy and corporate social responsibility. *Harvard Business Review*, 75-92.
- Rosam, I., & Peddle, R. (2004). *Implementing effective corporate social responsibility and corporate governance: a guide*. BSI British Standards Institution.
- Zadek, S. (2001). *The civil corporation: The new economy of corporate citizenship*. London: Earthscan Publications, Ltd.

List of scientific journals:

- ❖ Journal of Corporate Citizenship
- ❖ Journal of Global Responsibility
- ❖ Social Responsibility Journal
- ❖ Business Ethics: A European Review
- ❖ Corporate Social Responsibility and Environmental Management
- ❖ International Journal of Corporate Social Responsibility
- ❖ International Journal of Corporate Strategy and Social Responsibility

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION						
DEPARTMENT	BUSINESS ADMINISTRATION						
LEVEL OF COURSE	POSTGRADUATE						
COURSE CODE	ACC_109	SEMESTER OF STUDIES	<table border="1" style="display: inline-table;"> <tr> <td>1st</td> <td>2nd</td> </tr> <tr> <td></td> <td>X</td> </tr> </table>	1 st	2 nd		X
1 st	2 nd						
	X						
COURSE TITLE	TAX 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	TEACHING HOURS PER WEEK	ECTS CREDITS					
Lectures	3	6					
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>							
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science						
PREREQUISITE COURSES:							
TEACHING AND ASSESSMENT LANGUAGE:	Greek						
THE COURSE IS OFFERED TO ERASMUS STUDENTS							
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA476/						

1. LEARNING OUTCOMES

<p>Lerning outcomes</p> <p><i>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.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> ● <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> ● <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> ● <i>Guidelines for writing Learning Outcomes</i>
<p>The aim of the course is to develop knowledge and skills relating to the tax and national insurance system as applicable to self-employed individuals, single companies and group of companies.</p> <p>Emphasis is placed on the interpretation and calculation of the tax burden of both companies and individuals by analyzing current trends and practices as recorded by the tax research department of the international organization OECD [OECD tax, https://www.oecd.org/tax/].</p>

At the end of the course the student will have further developed the following skills/competences:

- Explain the operation and scope of the tax system and the obligations of tax payer and the implications of non-compliance.
- Conduct the appropriate accounting entries relating to corporation tax liabilities

Moreover, at the end of this course the student should be able to:

- Explain and compute the income tax and national insurance liabilities (for both self-employed and companies)
- Explain and compute the effects of value added tax on businesses

General Abilities

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?

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology	x
Adapting to new situations	x
Decision-making	x
Working independently	x
Team work	x
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
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	

Others:

2. COURSE CONTENT

<ol style="list-style-type: none"> 1. The Greek tax system and its administration (Laws 4172/2013 - 4174/2013) 2. Expenditure that is allowable in calculating the tax-adjusted corporate profit under Law 4172/2013 3. Income tax and national insurance contribution liabilities (self employed) 4. The use of exemptions and reliefs in deferring and minimizing income tax liabilities 5. Corporation tax liabilities 6. The use of exemptions and reliefs in deferring and minimizing corporation income tax liabilities 7. The effect of a group corporate structure for corporation tax purposes 8. Taxation of capital gains 9. Value added tax 10. Accounting entries for tax and national insurance contribution liabilities 11. OECD General Principles and Guidelines on Intra-Group Transactions
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3. TEACHING AND LEARNING METHODS - ASSESSMENT

<p style="text-align: center;">TEACHING METHOD</p> <p style="text-align: center;"><i>Face-to-face, Distance learning, etc.</i></p>	Face to face	x
	Distance learning (asynchronous)	
	Distance learning (synchronous)	
	Others:	
<p style="text-align: center;">USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES</p> <p style="text-align: center;"><i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Slides	x
	E-class	x
	Virtual (simulated) laboratory training	
	Others	
<p style="text-align: center;">TEACHING ORGANIZATION</p> <p style="text-align: center;"><i>The manner and methods of teaching are described in detail.</i></p> <p><i>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.</i></p> <p><i>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</i></p>	Δραστηριότητα	Φόρτος Εργασίας Εξαμήνου
	Lectures	39
	Tutorials	
	Laboratory practice	
	Essay writing	13
	Seminars	
	Exercises	
	Project	
	Study and analysis of bibliography	
	Placements	
	Clinical practice	
	Art workshop	
	Interactive teaching	
	Educational visits	
	Artistic creativity	
	Private study	73
Others:		
Total number of hours for the Course (25 hours of work-load per ECTS credit)	125 hours (total student work-load)	
<p style="text-align: center;">STUDENT ASSESMENT</p> <p style="text-align: center;"><i>Description of the evaluation procedure</i></p> <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-</i></p>	Written work, essay/report	
	Problem solving	
	Multiple choice questionnaires	
	Final exam with Multiple	x

<p><i>ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	choice questionnaires			
	Oral examination			
	Clinical examination of patient			
	Mid-term exam (concluding)			
	Final exam with developing questions	x		
	Public presentation			
	Mid-term exam (formative)			
	Laboratory work			
	Art interpretation			
<p>Others:</p> <p>A. Written final exam (70%) which includes:</p> <ul style="list-style-type: none"> • Multiple choice questions, • Problem solving using quantitative data, • Comparative evaluation of theory data. <p>B. Written Assignment (43%).</p> <p>The final grade is the weighted average of the grades of the final exam and the written work. The minimum transferable grade is five (5).</p>				

4. RECOMMENDED LITERATURE

<ul style="list-style-type: none"> • <i>OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017</i> • <i>OECD tax, https://www.oecd.org/tax/</i> • <i>Reports of tax departments of accounting firms [Ernst Young, KPMG, Deloitte, Grant Thornton, PwC]</i>
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COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC_112	SEMESTER OF STUDIES	1 st	2 nd
				X
COURSE TITLE	COMMERCIAL LAW			
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		TEACHING HOURS PER WEEK	ECTS CREDITS	
Lectures		3	6	
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science			
PREREQUISITE COURSES:	There are no Prerequisite Courses:			
TEACHING AND ASSESSMENT LANGUAGE:	Greek			
THE COURSE IS OFFERED TO ERASMUS STUDENTS				
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA657/			

5. LEARNING OUTCOMES

<p>Leraning outcomes</p> <p><i>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.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> ● <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> ● <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> ● <i>Guidelines for writing Learning Outcomes</i>
<p>Corporate Law is fundamental in creating reliable standards for companies to follow. This course provides students with fundamental elements of company law, by focusing on the following topics of SA companies and limited liability companies:</p> <ul style="list-style-type: none"> ● Basic principles of company law, ● Separate legal personality, ● Formation – registration- articles of association, ● Board of directors, appointment, and removal of members of Board of directors

- Director's duties and liability,
- Share issues- share capital- shareholders,
- Resolution and termination of company.

The course also presents basic regulation on negotiable instruments as payment systems (banking cheques – bills of exchange), and an introduction to competition law and unfair business practices law

General Abilities

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?

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology	x
Adapting to new situations	x
Decision-making	
Working independently	x
Team work	x
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	x
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	

Others:

6. COURSE CONTENT

1. Introduction to company law
2. Types of companies
3. The formation and constitution of business organizations
4. Regulation of SA companies
5. The regulation of limited liability companies
6. Legal rules on cheques and bills of exchange

7. Capita; and the financing of companies
8. Introduction to unfair business practices law.

7. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i>	Face to face	x	
	Distance learning (asynchronous)		
	Distance learning (synchronous)		
	Others:		
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i>	Slides		
	E-class	x	
	Virtual (simulated) laboratory training		
	Others		
TEACHING ORGANIZATION <i>The manner and methods of teaching are described in detail.</i> <i>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.</i> <i>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</i>	Δραστηριότητα		Φόρτος Εργασίας Εξαμήνου
	Lectures		39
	Tutorials		
	Laboratory practice		
	Essay writing		
	Seminars		
	Exersices		26
	Project		
	Study and analysis of bibliography		
	Placements		
	Clinical practice		
	Art workshop		
	Interactive teaching		
	Educational visits		
	Artistic creativity		
	Private study		60
	Others:		
Total number of hours for the Course (25 hours of work-load per ECTS credit)		125 hours (total student work-load)	
STUDENT ASSESSEMENT <i>Description of the evaluation procedure</i> <i>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</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Written work, essay/report		
	Problem solving	x	
	Multiple choice questionnaires		

	Final exam with Multiple choice questionnaires		
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	x	100%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
	Art interpretation		
	Others :		

8. RECOMMENDED LITERATURE

Triantafillakis G., Commercial Law, Nomiki Bibliothiki, 2009
Rokas N., Company Law, 7th edition, NomikiBibliothiki, 2012,
Rokasl., Commercial Law, 4th edition, NomikiBibliothiki, 2012

COURSE OUTLINE

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION			
DEPARTMENT	BUSINESS ADMINISTRATION			
LEVEL OF COURSE	POSTGRADUATE			
COURSE CODE	ACC 117	SEMESTER OF STUDIES	1 st X	2 nd X
COURSE TITLE	INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)			
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	TEACHING HOURS PER WEEK		ECTS CREDITS	
Lectures	3		6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>				
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Field of science			
PREREQUISITE COURSES:				
TEACHING AND ASSESSMENT LANGUAGE:	Greek			
THE COURSE IS OFFERED TO ERASMUS STUDENTS				
COURSE WEBPAGE (URL)	https://eclass.upatras.gr/courses/BMA665/			

1. 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 develop knowledge and skills in understanding and applying IFRS Standards and the theoretical framework in the preparation of the financial statements of entities, including groups and how to analyse and interpret those financial statements.

The course begins with the conceptual framework for financial reporting and then moves into a detailed examination of the regulatory framework of accounting and how this informs the standard setting process. The main areas of the syllabus cover the reporting of financial information for single entities and groups in accordance with generally accepted accounting principles and relevant IFRS Standards. The syllabus also covers the analysis and interpretation of information from financial reports.

At the end of the course the student will be able to:

- Discuss and apply the conceptual and regulatory frameworks for financial reporting
- Account for transaction in accordance with IFRS standards
- Analyse and interpret financial statements
- Prepare and present financial statements for single entities and business combinations in accordance with IFRS Standards
- Demonstrate employability and technology skills

General Abilities

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?

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

Search for, analysis and synthesis of data and information, with the use of the necessary technology	x
Adapting to new situations	x
Decision-making	x
Working independently	x
Team work	x
Working in an international environment	
Working in an interdisciplinary environment	
Production of new research ideas	
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	

Others:

2. COURSE CONTENT

19. The conceptual and regulatory framework for financial reporting

- The need for a conceptual framework and the characteristics of useful information
- Recognition and measurement
- Regulatory framework

- The concepts and principles of groups and consolidated financial statements

20. Accounting for transactions in financial statements

- Tangible non-current assets
- Intangible assets
- Impairment of assets
- Inventory and biological assets
- Financial instruments
- Leasing
- Provisions and events after the reporting period
- Taxation
- Reporting financial performance
- Revenue
- Government grants
- Foreign currency transactions

21. Analyzing and interpreting the financial statements of single entities and groups

- Limitations of financial statements
- Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs
- Limitations of interpretation techniques
- Specialized, not-for-profit, and public sector entities

22. D Preparation of financial statements

- Preparation of single entity financial statements
- Preparation of consolidated financial statements including an associate

3. TEACHING AND LEARNING METHODS - ASSESSMENT

TEACHING METHOD <i>Face-to-face, Distance learning, etc.</i>	Face to face	x	
	Distance learning (asynchronous)		
	Distance learning (synchronous)		
	Others:		
USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES <i>Use of ICT in teaching, laboratory education, communication with students</i>	Slides	x	
	E-class	x	
	Virtual (simulated) laboratory training		
	Others		
TEACHING ORGANIZATION <i>The manner and methods of teaching are described in detail.</i>	Activity		Work-load (hours)
	Lectures		39
	Tutorials		
	Laboratory practice		

<p>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.</p> <p>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</p>	Essay writing		
	Seminars		
	Exercises		13
	Project		
	Study and analysis of bibliography		
	Placements		
	Clinical practice		
	Art workshop		
	Interactive teaching		
	Educational visits		
	Artistic creativity		
	Private study		73
	Others:		
	Total number of hours for the Course (25 hours of work-load per ECTS credit)		125 hours (total student work-load)
<p>STUDENT ASSESMENT</p> <p>Description of the evaluation procedure</p> <p>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</p> <p>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</p>	Written work, essay/report		
	Problem solving		
	Multiple choice questionnaires		
	Final exam with Multiple choice questionnaires	x	
	Oral examination		
	Clinical examination of patient		
	Mid-term exam (concluding)		
	Final exam with developing questions	x	100%
	Public presentation		
	Mid-term exam (formative)		
	Laboratory work		
Art interpretation			
Others :			

4. RECOMMENDED LITERATURE

21. IFRS – Detailed Presentation, Grant Thornton (2016)
22. Wiley - Interpretation and application of IFRS Standards (2021)
23. Steven M Bragg, IFRS Guidebook: 2021 Edition (2021)
24. BPP ACCA Financial Reporting study text
25. BPP ACCA Financial Reporting practice & revision kit