

## **SEMESTER 1 COMPULSORY MODULES**

### **1. Management Accounting (6 ECTS)**

The aim of the course is to describe the principles and methods used in management accounting. The results of using the methods of management accounting are useful for the managers of a company for the purpose of making management decisions. These are accompanied by practical applications and case studies.

### **2. Investment Analysis and Portfolio Management (6 ECTS)**

The aim of the course is to provide the student with a comprehensive overview of investment options, how to evaluate and select securities, how to construct excellent portfolios and how to manage them. Investment analysis refers to investments in securities (stocks, bonds, etc.). The course covers topics such as: the concept of portfolio, portfolio theory and the simple index model, the capital asset pricing model, criticism of the model and its validity in practice, portfolio performance evaluation, efficient and inefficient markets. The above is accompanied by practical applications and case studies.

### **3. International Financial Reporting Standards (6 ECTS)**

This course is a description of International Financial Reporting Standards (IFRS). Meeting the ever-increasing information needs of users of financial statements creates the need for quality information which is met by the application of IFRS. The topics developed are accompanied by practical applications and case studies.

### **4. Corporate Finance (6 ECTS)**

Business decisions, regardless of the context in which they are made, e.g. management level, level of operation of the company, have a financial dimension. Consideration and understanding of this dimension is crucial for the long-term sustainability of the firm. This need is reflected in the course syllabus. The course aims to provide the basic corporate financial decisions with emphasis on their connection with the objects of other functions of the firm in the context of both international and Greek literature and empirical research. The above is accompanied by practical applications and case studies.

## **SEMESTER 1 OPTIONAL MODULES**

**(Students choose one (1) course)**

### **1. Accounting and Information Systems (6 ECTS)**

This course covers the accounting process in the modern business environment. It examines data, documentation and classification procedures, alternative approaches to data storage and processing. It studies information systems and their use for decision making. Introduces internal control and accounting information systems: general and application controls and the main internal control models. It analyses the components of accounting systems. Uses accounting information systems to record, analyse and support business activity. Records the elements of accounting organization and financial data management. The above is accompanied by practical applications and case studies.

### **2. Financial Accounting (6 ECTS)**

This course covers the concepts and distinctions of financial accounting, the connection between financial accounting and other sciences, the distinctions of economic entities and the Greek and International Accounting Standards applied by economic entities. It examines the conceptual framework

of financial accounting, the function and distinctions of accounts, the accounting systems used, the journal entries made in the accounting records and the way in which the accounting records of the entity are updated and maintained. The accounts of the statement of financial position (balance sheet), the income statement, the form and content of the statement of changes in net position and the necessary disclosures are analysed. The format and conceptual content of the Statement of Cash Flows, the cash flow from operating activities and the Cash Flow Statement are presented and analysed using numerical indicators. It describes the operation of the accounting cycle, the interpretation and correction of accounting errors, the process of physical inventory of assets and liabilities, the journal entries for the settlement and adjustment of accounts, the accounting entries for the determination of the result and the journal entries for the closing and opening of the accounting records of the entity during the financial year in accordance with the accounting plan followed. The above is accompanied by practical applications and case studies.

### **3. Financial Engineering (6 ECTS)**

The course explores the properties of typical financial derivatives and financial instruments and develops the basic methods of financial engineering. In particular, the basic features are covered for: futures markets (PFE), hedging, futures pricing and swaps. These are accompanied by practical applications and case studies.