

SEMESTER 1

COMPULSORY MODULES

(Total ECTS - First Semester 30 ECTS)

1. Strategic Management Accounting for Decision Making (6 ECTS)

This course aims to develop the skills required for effective decision making in a business organisation through the description of the methods and principles of management accounting. In particular, methods such as budgeting and model cost analysis are developed to assist both planning and control and decision making in an economic entity. These are discussed with the use of examples and case studies that contribute to a better understanding of the concepts presented.

2. Corporate Finance (6 ECTS)

Business decisions, regardless of the context in which they are made e.g. management level, operation of the firm, 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. This knowledge will be provided with the help of Greek and foreign books on financial management, foreign - English-language articles and case studies. Of course, the active participation of students in the elaboration and presentation of the teaching material used will be required.

3. International Financial Reporting Standards (6 ECTS)

The subject of the course is the description and analysis of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). IFRS refer to an institutional framework applied by a large number of companies both at international and national level. For this reason it is necessary to examine both IFRS and the Conceptual Framework for Financial Reporting. The above is discussed using examples and case studies that contribute to a better understanding of the concepts presented.

SEMESTER 1

OPTIONAL MODULES

(Students choose two (2) Courses)

1. Accounting 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 action and deepen their implementation and use. Records the elements of accounting organization and financial data management. They also aim to qualify participants in information systems design and development technologies and the use of databases to implement simple information systems. The above are addressed through the use of electronic applications, exercises and examples that contribute to a better understanding of the concepts presented.

2. Financial Accounting (6 ECTS)

The course examines the conceptual framework of financial accounting, the function and distinctions of accounts, accounting systems, journal entries, the way of updating and keeping accounting records. It analyses the accounts of the Statement of Financial Position (Balance Sheet), the Income Statement, the

Statement of Changes in Net Position and the necessary disclosures. The format and content of the statement of cash flows and the cash flow from operating activities are presented. It describes the operation of the accounting cycle, the interpretation and correction of accounting errors, the process of inventory of assets and liabilities, the journal entries for the settlement and adjustment of accounts, the accounting entries for the determination of profit or loss and the journal entries for the closing and opening of the entity's accounting records. The above is accompanied by practical applications and case studies.

3. Advanced Methods of Forecasting Stock Market Metrics (6 ECTS)

The objective of the course is to develop the theoretical background of advanced forecasting techniques. In addition, the basic principles of forecasting methods are presented in order to acquire the necessary skills for their effective application in real financial applications.

4. Blockchain Technologies, Cryptocurrencies and Decentralized Finance (6 ECTS)

The course introduces graduate students to blockchain technologies and cryptocurrencies. In particular, during the semester a detailed description of the methodology of developing a blockchain is provided, as well as its specific characteristics compared to traditional databases and its advantages. Then, the categories of cryptocurrencies are analyzed and the process of their mining, the institutional framework as well as methods of their valuation are presented. Finally, the course focuses on Decentralized Finance technologies and the applications of this technology in the modern financial environment.