

SEMESTER 2

COMPULSORY MODULES

(Total ECTS - Second Semester 30 ECTS)

1. Costing and Management Accounting (6 ECTS)

The aim of the course is to use methods to provide financial information to managers, i.e. the persons who are within a business organisation and who direct and control its operations. In particular, the principles, structures and procedures of managerial accounting are analysed and appropriate tools for analysing revenues and calculating expenses are developed. In addition, the methods and techniques of determining business costs are interpreted and analyzed with the ultimate goal of enabling the managers of financial units to be able to use the information provided by the financial managers in order to make appropriate decisions to both lead the business to the top of the industry of operation and to make them reliable managers. The aforementioned topics are accompanied by practical applications and case studies.

2. Principles of Financial Management and Markets (6 ECTS)

The aim of the course is to describe the characteristics and functions of financial markets and financial management. The proper functioning of an economic system relies on the smooth and efficient operation of financial markets. The following are analysed: the money market, the bond market, the stock market, the derivatives market and collective investment schemes. Financial management examines fundamental categories of decisions that a firm should make such as investment and financing decisions. The aforementioned topics are accompanied by practical applications and case studies.

3. Consolidated Financial Statements (6 ECTS)

The aim of the course is to develop the methods used for both the consolidation procedures and the preparation of consolidated financial statements. In addition, topics related to the investigation and examination of accounting problems associated with the measurement and valuation of items appearing in consolidated financial statements and ways of dealing with them are developed. The aforementioned topics are accompanied by practical applications and case studies.

4. Auditing - Professional Ethics (6 ECTS)

The aim of the course is to present the framework of the auditor-accountant's function as provided by the legislative provisions, the Code of Ethics and the existing principles of the College of Chartered Accountants. In addition, the issue of the professional independence of the statutory auditor-accountant is addressed, the quality control of the work of statutory auditors is proposed, and the audit and verification methods carried out by the audited client entity are described. Finally, the audit reports issued by the statutory auditors are reported and analysed. The topics developed are accompanied by practical applications and case studies.

5. Corporate Law (6 ECTS)

The aim of the course is to provide a general overview of the subject matter of Corporate and Bankruptcy Law, through the theory, (science), case law of the Courts and the practice of transactions. The aforementioned topics are accompanied by practical applications and case studies.