



# New Postgraduate Program "Law and Digital Business" MSc "Law and Digital Entrepreneurship"

# Department of "Accounting and Information Systems" IHU

A9. Course outlines



## INTERNATIONAL HELLENIC UNIVERSITY DEPARTMENT OF ACCOUNTING AND INFORMATION SYSTEMS

### NEW POSTGRADUATE PROGRAM "LAW AND DIGITAL ENTREPRENEURSHIP"

**COURSE OUTLINES** 

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#### **COURSE OUTLINES**

#### **DESCRIPTION OF COURSES**

#### **SEMESTER A: Compulsory courses**

| Code   | Lesson   | Credits<br>(ECTS) |
|--------|--|-------------------|
| VBL-FI | VALUATION AND BUSINESS LAW - FINANCIAL INFORMATION | 6                 |
| TTB    | TAX TREATMENT OF COMPANIES                         | 6                 |
| FM     | FINANCING METHODS AND THE DIGITAL ECONOMY          | 6                 |
| HRDB   | HUMAN RESOURCE MANAGEMENT IN DIGITAL BUSINESS      | 6                 |
| DEI    | DIGITAL ENTREPRENEURSHIP AND INNOVATION            | 6                 |
|        | TOTAL  | 30                |

#### **COURSE OUTLINE:**

#### **VALUATION AND BUSINESS LAW - FINANCIAL REPORTING**

| FACULTY  | ECONOMICS AND ADMINISTRATION  |             |                        |      |         |
|--|---|-------------|------------------------|------|---------|
| SECTION  | ACCOUNT   | ING AND INF | ORMATION SYS           | TEIV | IS      |
| LEVEL OF STUDY   | POSTGRAD  | DUATE       |                        |      |         |
| COURSE CODE  |   | SEMEST      | TER OF STUDY           | Α    |         |
| COURSE TITLE   | VALUATION AND BUSINESS LAW - FINANCIAL INFORMATION  |             |                        | AL   |         |
| in case credits are awa<br>the course e.g. Lectures, L<br>If<br>Credits are awarded uni-<br>course Enter weekly tead | in case credits are awarded in distinct parts of ne course e.g. Lectures, Laboratory Exercises etc. |             | WEEKLY HOU<br>TEACHING | RS   | CREDITS |
| Lectures   |   |             | 3                      |      | 6       |
|  |   |             |                        |      |         |
|  |   |             |                        |      |         |

| Add rows if needed. The tea<br>and teaching methods used<br>detail in (d). |                |  |
|--|----------------|--|
| COURSE TYPE  | SPECIALIZATION |  |
| general background,  |                |  |

| special background, |   |
|---------------------|---|
| Qualified           |   |
| general             |   |
| knowledge,          |   |
| development         |   |
| Skill               |   |
| PREREQUISITES       |   |
| COURSES:            |   |
| LANGUAGE OF         | GREEK or English if foreign students are studying |
| INSTRUCTION and     |   |
| EXAMINATION:        |   |
| THE COURSE          | YES   |
| IS OFFERED          |   |
| TO STUDENTS         |   |
| ERASMUS             |   |
| WEBSITE             |   |
| COURSE (URL)        |   |

#### **LEARNING OUTCOMES**

#### **Learning Outcomes**

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

The purpose of the course is to give students all those **Knowledge** (theoretical and applied) necessary for:

- understanding the different forms of commercial companies and the obligations arising from them
- systematic understanding of the methods and legal rules of establishment, business development and bankruptcy
- differences in corporate types and corporate responsibility rules
- the review of key business steps in the field of entrepreneurship with emphasis on sustainable establishment-development-expansion
- the acquisition of knowledge of issues of evaluation of financial position and Sustainability of economic units
- the ability to act themselves
- to advise their clients on issues of the relevant scientific field and subject
- deal scientifically and research-wise, with relevant topics.
- prepare financial statements for publicly traded companies in accordance with IAS/IFRS.
- judge the usefulness and limitations of the information provided provided in the financial statements
- interpret companies' performance using published financial statements
- understand and discuss various methodological approaches in Financial Accounting Research

#### **Abilities**

The purpose of the course is for the student to acquire the ability to:

- 1. Combinatorial resolution of business issues
- 2. developed interdisciplinary economic and legal thinking,
- 3. study and analysis of financial issues and evaluation of ways to solve modern financial and legal problems of companies,
- 4. ability to advise financially and legally on the formation and operation of companies
- 5. Evaluation and evaluation of financial data
- 6. Identifying measures for the sustainability and development of businesses

#### **Skills:**

Search, analyze and synthesize data and information, using the necessary technologies Adapting to new situations Decision making

Autonomous work

Teamwork

Working in an interdisciplinary environment, generating new research ideas

Promoting free, creative and inductive thinking

#### **COURSE CONTENT**

Analysis of the legal forms of enterprises-companies according to Greek law and the rights and obligations arising

Differences in corporate forms and liability of partners

Reporting on accounting and legal issues of increase and decrease of share capital, profit distribution, loss coverage, etc.

Analysis of provisions and procedures relating to the conversion, merger and acquisition of undertakings in conjunction with accounting issues arising in such cases,

Preparation of Balance Sheet and Profit and Loss. The Regulatory Framework of Accounting/Accounting Standards

Accounting Framework, Framework for the preparation of Financial Statements

Presentation of Financial Statements (IAS 1), Balance Sheet, Fixed Assets (IAS 16.38), Inventories (IAS 2), Cash Flow Statement (OPS 7), Financial Instruments (IAS 32.39),

Preparation of Profit and Loss Statement, Balance Sheet and Cash Flow Statement Environmental

and social performance indicators and ESG reports

Analysis and interpretation of accounting data

Analysis of the viability and financial position of economic units

#### **TEACHING AND LEARNING METHODS - ASSESSMENT**

| DELIVERY METHOD         | Face-to-face and/or distance learning    |
|-------------------------|--|
| Face-to-face, Distance  | (synchronous and asynchronous education) |
| learning, etc.          |  |
|                         |  |
| USE OF TECHNOLOGIES     | Use of ICT                               |
| INFORMATION AND         | Teaching and communication               |
| COMMUNICATIONS          | eclass/elearning/zoom platform           |
|                         | eciass, eleanning, 200m platform         |
| Use of ICT in Teaching, | eclassy eleanning, 200m platform         |

in the Laboratory
Education, in Communication
with students

| Activity            | Workload                     |
|---------------------|------------------------------|
|                     | Semester                     |
|                     |                              |
| Lectures            | 30                           |
| Tutorial            | 30                           |
| Project Elaboration | 26                           |
| Independent Study   | 64                           |
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |
|                     | Tutorial Project Elaboration |

| teaching Study visits,<br>Study  | Total Course<br>(25 hours load | 150 |
|--|--------------------------------|-----|
| (project), Writing a project / assignments, Artistic or  | working per<br>credit unit)    |     |
| creation, etc.   |                                |     |
| The hours of study are listed Student for every learning activity as well as and The Hours unguided study according to ECTS principles |                                |     |

#### STUDENT EVALUATION

Description of the evaluation process

Assessment Language, Assessment Methods. Formative or Inferential, Multiple Test Selection Questions Short Reply essav development questions, problem solving,

Written

Assignment, Report / Report,
Oral Examination, Public
Presentation, Laboratory Work,
Clinical Examination of a
Patient, Artistic
Performance, Other / Others

Refer

explicitly

identified

evaluati

on criteria and whether and where they are accessible to students.

Language: Greek and/or English (if there are foreign students)

Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple choice questions.

Work grade 10%

Final written exam grade 90%

#### RECOMMENDED-BIBLIOGRAPHY

- Stefanou Konstantinos, "The Financial Statements of Enterprises -Training-Analysis-Interpretation", University Studio Press, 2017
- Sotiropoulos G. (ed.), LAW OF SOCIÉTÉ ANONYME (2 VOLUMES) -Interpretation according to article of Law 4548/2018, Nomiki Bibliothiki, 2020
- Perakis Evangelos, The new law of the société anonyme The new N 4548/2018 with introductory remarks, 5th edition, Nomiki Bibliothiki, 2018
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- Psychomanis Spyridon, Law of commercial companies, third edition, Publications Sakkoula, 2018
- Velentzas Yiannis, Commercial law, IUS publications, 2018
- Rokas Nikolaos, Commercial companies, 9th edition, ed. Sakkoula, 2019
- Alexandridou Eliza, Law of commercial companies Personal &
   Capital Companies Corporate Transformations, Nomiki Bibliothiki, 2019
- Association of Greek Commercialists, THE CORPORATE REFORMS LAW 2018 – 2019, 28th Panhellenic Conference on Commercial Law, Nomiki Bibliothiki, 2019Harrison W., Horngren C., Thomas W. (2015), 'Financial Accounting', Broken Hill Publishers.

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  - · Alifantis, G. (2015). Financial Accounting Volume A. Publications Diplography..
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  - Derry Cotter (2012). Advanced Financial Reporting. First Edition.
     Pearson Education Limited. ISBN: 978-0-273-73237-2.
  - Barry Elliott Jamie Elliott (2012). Financial Accounting and Reporting.
     Fifteenth Edition. Pearson Education Limited. ISBN: 978-0-273-76081-8.
  - · Alexander D., Britton A., Jorissen A. International Financial Reporting and Analysis, 3rd edition. Thomson Learning. ISBN: 978-1-84440-668-3.
  - Weetman P. (2011). Financial and Management Accounting. An introduction, fifth edition. Pearson Education Limited 2011. ISBN: 978-0-273-71842-0.
  - Stolowy H., Lebas M. (2006). Financial Accounting and Reporting. A globalperspective. 2nd edition. Thomson Learning. 978-1-84480-250-0.
  - Kothari J., Barone E. (2006). Financial Accounting, an international approach. Prentice Hall. Pearson Education Limited 2009. ISBN: 978-0-27369-319-2.
  - Basioudis G. I. Financial Accounting (2010). A practical information. Pearson Education Limited. ISBN: 978-0-273-71429-3.
  - Walton P., Aerts W. (2006). Global Financial Accounting and Reporting.
     Principles and Analysis. Thomson Learning. 978-1-84440-265-4.
  - Kantzos, K (2003). Dictionary of Accounting. Stamoulis Publications. ISBN: 960-351-349-0.
  - Related scientific journals and faculty notes

#### **COURSE OUTLINE:**

#### **TAX TREATMENT OF BUSINESSES**

| FACULTY  | ECONOMICS AND ADMINISTRATION       |                       |              |   |
|--|------------------------------------|-----------------------|--------------|---|
| SECTION  | ACCOUNTING AND INFORMATION SYSTEMS |                       |              |   |
| LEVEL OF STUDY   | POSTGRADUATE                       |                       |              |   |
| COURSE CODE  | ТТВ                                | SEMEST                | TER OF STUDY | 4 |
| COURSE TITLE   | TAX TREAT                          | MENT OF BU            | JSINESSES    |   |
| INDEPENDENT TEAC   | HING ACTIV                         | ITIES                 |              |   |
| in case credits are awarded in distinct parts of the course e.g. Lectures, Laboratory Exercises etc. If The credits are awarded uniformly for the entire course enter them weekly teaching hours and total credits |                                    | WEEKLY HOURS TEACHING | CREDITS      |   |
| Lectures   |                                    |                       | 3            | 6 |
|  |                                    |                       |              |   |
| Add rows if needed. The teaching organization and teaching methods used are described in detail in (d).  |                                    |                       |              |   |
| COURSE TYPE general background, special background, specializatio n, general knowledge, development Skill  PREREQUISITES COURSES:  |                                    |                       |              |   |
| LANGUAGE OF INSTRUCTION and EXAMINATION:   | Students                           |                       |              |   |
| THE COURSE IS OFFERED IN STUDENTS ERASMUS  | YES                                |                       |              |   |

| COURSE WEBSITE |  |
|----------------|--|
| (URL)          |  |

#### **LEARNING OUTCOMES**

#### **Learning Outcomes**

The learning outcomes of the course are described, the specific knowledge, skills and competences of an appropriate level that will be acquired by the

#### students upon successful completion of the course.

#### The student should know:

- tax legislation for any legal form of commercial companies,
- tax audits,
- the tax certificate,
- the administrative procedure for resolving tax cases,
- the interpretation of provisions in accordance with current case law
- check the accounting of a company's accounting events,
- accounting procedures for the formation, termination and merger of companies;
- the observance of the procedures for displaying the financial operations of the company (Accounts of design software, books, statements, etc.) in accordance with the existing accounting system.
- to form comprehensive knowledge on contemporary issues that relate to tax audits
- Recognition of the institutional framework and the elements of interest and risk of a tax audit
- Approach to tax audit issues from the auditor's point of view and the audited

#### The course aims to provide the student with the following **Competencies:**

- Understand tax legislation and interpret specific provisions
- Identify the tax status and treatment of businesses
- To take measures for the tax protection of natural and legal persons
- To formulate substantiated arguments to those involved and tax authorities
- Understand the financial data of businesses
- Exercise tax control

#### **Skills:**

Search, analysis and synthesis of tax and business indicators

Use of ELP, IAS, Adaptation to new situations Decision making

Standalone teamwork

Working in an interdisciplinary environment

Generating new research ideas Promoting

free, creative and inductive thinking

#### **COURSE CONTENT**

National Tax Legislation Greek

Accounting Standards

Law 4449/2017 Government Gazette 3916/07.11.2017, B' (Decision No. 2210 oik.)

(selective) Contemporary tax audit issues. Institutional framework and audit rules.

Types and rules of taxation

Value Added Tax Code (VAT Code), Personal and legal income tax

European legislation. Greek and European case law.

Taxation of foreign and foreign income Group taxation Judicial and out-of-court dispute resolution

#### **TEACHING AND LEARNING METHODS - ASSESSMENT**

| DELIVERY METHOD             | Face-to-face and/or distance learning    |
|-----------------------------|--|
| Face-to-face, Distance      | (synchronous and asynchronous education) |
| learning, etc.              |  |
|                             |  |
| USE OF TECHNOLOGIES         | Use of ICT                               |
| INFORMATION AND             | Teaching and communication               |
| COMMUNICATIONS              | eclass/elearning/zoom platform           |
| Use of ICT in Teaching,     |  |
| in the Laboratory           |  |
| Education, in Communication |  |
| with students               |  |

| TEACHING<br>ORGANIZATION   |     | Activity | Workload |    |
|----------------------------|-----|----------|----------|----|
| Described analytically the |     |          | Semester |    |
| mode                       | and | Methods  | Lectures | 30 |
| Teaching.                  |     |          | Tutorial | 30 |

| Lectures     | Se            | minars,   |
|--------------|---------------|-----------|
| Laboratory   | Exercise,     | Field     |
| Exercise, B  | ibliography   | Study &   |
| Analysis,    | Tutorial, Ir  | nternship |
|              | (Place        | ment),    |
| Clinical     | Practicing,   | Art       |
| Workshop,    | Inter         | ractive   |
| teaching, S  | Study visits, | Project,  |
| Assignment   | t writing,    |           |
|              | Artisti       | С         |
| creation, et | c.            |           |

| Project Elaboration | 26  |
|---------------------|-----|
| Independent Study   | 64  |
|                     |     |
|                     |     |
|                     |     |
|                     |     |
|                     |     |
| Total Course        |     |
| (25 hours of        | 150 |
| workload per        |     |
| credit)             |     |

The student's study hours for each learning activity as well as the non-guided hours are listed study according to the principles of ECTS

#### **STUDENT EVALUATION**

Description her

Process

Evaluation

Assessment Language, Methods, Assessment Formative Inferential, or Selection Multiple Test Short Questions Reply essay development questions, problem solving,

Written

Assignment, Report / Report,
Oral Examination, Public
Presentation, Laboratory Work,
Clinical Examination of a
Patient, Artistic
Performance, Other / Others

Language: Greek and/or English (if there are foreign students)

Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple choice questions.

Work grade 10%

Final written exam grade 90%

| Dofor           |               |
|-----------------|---------------|
| Refer           |               |
|                 | explicitly    |
| identified      |               |
|                 | evaluati      |
| on criteria and |               |
| where they are  | accessible to |
| students.       |               |

#### RECOMMENDED-BIBLIOGRAPHY

- Suggested Bibliography:
  - ➤ Konstantinos D. Finokaliotis, Tax Law, 2024 Sixth edition.
  - Faculty notes
  - · Corporate Income Tax after the entry into force of Law 4172/23.07.2013

(Government Gazette

167/23.07.2013) CODING

N.

4486/07.08.2017 (Government Gazette A' 115/07.08.2017) (2017).

- Patsis P. Practical applications on income tax of Sociétés Anonymes after the entry into force of Law 4172/23.07.2013 (Government Gazette A' 167/23.07.2013) CODIFICATION of Law 4486/07.08.2017 (Government Gazette A'
  - 115/07.08.2017) (2017).
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   Accounting Standards Law 4308/14. Diplography Publications. 2018.
- · Alifantis G.Distributed profits SA & Ltd.
- LIAPIS KONSTANTINOS, CHYTIS EVANGELOS, GALANOS CHRISTOS, COMPANY ACCOUNTING, TAXATION AND CORPORATE TRANSFORMATIONS, Ed. Benu, Edition: First EDITION/2021.
- Related scientific journals:

#### **COURSE OUTLINE**

#### FINANCING METHODS AND DIGITAL ECONOMY

| FACULTY   | ECONOMI                               | CS AND ADM      | IINISTRATION           |       |         |
|---|---------------------------------------|-----------------|------------------------|-------|---------|
| SECTION   | ACCOUNTING AND INFORMATION SYSTEMS    |                 | ИS                     |       |         |
| LEVEL OF STUDY  | POSTGRADUATE                          |                 |                        |       |         |
| COURSE CODE   | FM                                    | SEMEST          | ER OF STUDY            | A'    |         |
| COURSE TITLE  | FINANCING METHODS AND DIGITAL ECONOMY |                 |                        | NOMY  |         |
| INDEPENDENT TEACH   | ING ACTIVIT                           | ΓIES            |                        |       |         |
| in case the credits are av<br>of the course<br>B.C.   | varded in di                          | stinct parts    | WEEKLY HOU<br>TEACHING | RS    | CREDITS |
| Lectures, laboratory executes are awarded unifor course, enter  | rmly for the<br>them                  |                 | TEACHING               |       |         |
| weekly teaching he  |                                       |                 |                        |       |         |
| creates   | 6 3                                   |                 |                        | 3     |         |
|   |                                       |                 |                        |       |         |
|   |                                       |                 |                        |       |         |
| Add rows if needed. The teach teaching methods used are de (d).   |                                       |                 |                        |       |         |
| course type general background, special background, specializatio n, general knowledge, development Skill | SPECIALIZ                             | ATION           |                        |       |         |
| PREREQUISITES   |                                       |                 |                        |       |         |
| COURSES:  |                                       |                 |                        |       |         |
| LANGUAGE OF INSTRUCTION and   | GREEK or I                            | English if fore | eign students a        | re st | tudying |
| <b>EXAMINATION:</b>   |                                       |                 |                        |       |         |

| THE COURSE    |     |
|---------------|-----|
| IS OFFERED IN | YES |
| STUDENTS      |     |
| ERASMUS       |     |
|               |     |
|               |     |
| WEBSITE       |     |
| COURSE (URL)  |     |

#### **LEARNING OUTCOMES**

#### **Learning Outcomes**

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

The purpose of the course is for students to acquire Knowledge about:

- The legal concepts of Banking Law, such as Credit Institution, banking services, bank-customer relationship, credit agreement and types of bank lending.
- the banking General Terms and Conditions (GTC),
- the rules and conditions of the overdraft account:
- the rules and conditions of the bank deposit agreement;
- · modern financing contracts (factoring, forfaiting, leasing).
- the rules and conditions applicable to bank lending and business financing and business banking in general.
- · its establishment and operation European Central Bank
- the rules and theories of Economic and Monetary Union
- · the International Banking & International Capital Market,
- · Banking Supervision & Control (Basel I, II & III),

bank solvency assessment (CAMELS indicators), Stress Tests

After successfully attending the course, students acquire

#### Skills to enable them to:

- conclude a bank loan agreement and check its terms
- · select and propose the appropriate financial tools to businesses
- · compare financial data and bank lending risks
- · assess banks' solvency ratios
- · assess monetary policy policies at national and international level

#### **Skills:**

· The promotion of scientific, creative and inductive

thinking, In the design and realization of scientific research activities, In teamwork and creative synthesis of the specific knowledge of this subject.

Search, analyze and synthesize data and information, using both

| necessary technologies, Analytical and critical thinking, Development of different strategic and |
|--|
| operational options Adaptation to new situations,  |
| Decision making Autonomous work Teamwork, Interdisciplinary work                                 |
| Environment Production of new research ideas, Promotion of free, creative and inductive          |
| thinking.  |
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#### **CONTENT OF THE COURSE**

The course discusses and analyzes selected and specialized topics from the fields of Banking Law and Banking Economics, deepening the knowledge gained by students on these topics. The aim of the course is to highlight, analyze and transmit to students scientific concepts and targeted knowledge from the aforementioned fields, which are absolutely necessary for understanding the complexity of the legal and economic environment / framework in which Banking Institutions operate and to contribute in this way to their scientific and professional career.

- Banking General Terms and Conditions (GTC)
- Banking contract law
- Banking Law Details
- Banking law
- Bank deposit contracts, credit agreements
- Protection of customers of Banking Institutions
- The principle of transparency in GTC law
- Business receivables factoring
- Modern financing contracts (factoring, forfaiting, leasing)
- General terms and conditions in commercial contracts;
- The European Central Bank, the Euro and the Eurozone
- Bank Financing for Individuals and Businesses
- Money Supply and Monetary Policy
- International Banking & International Capital Markets
- Banking supervision & control (Basel I, II & III)
- Solvency Assessment of Banking Institutions

Some parts include the preparation of questions or case studies. Reference is also made to modern scientific research articles and scientific writings.

#### **TEACHING AND LEARNING METHODS - ASSESSMENT**

| Face-to-face, Distance learning, etc.   |   | · ·                  |
|---|---|----------------------|
| USE OF TECHNOLOGIES  INFORMATION AND  COMMUNICATIONS  Use of ICT in Teaching, in the Laboratory | <ul> <li>Slide show</li> <li>Support of the learning electronic platform e-delearning/zoom</li> <li>Specialized software (Control of the learning)</li> </ul> | class and            |
| Education, in Communication with students   |   |                      |
| TEACHING ORGANIZATION  Described analytically   | Activity  | Workload<br>Semester |

| mode                                    | and | Methods  |                 |    |
|---|-----|----------|-----------------|----|
| Teaching.                               |     |          | Exercises       | 40 |
| Lectures                                |     | Seminars | /Tutorial       | 40 |
| Laboratory Ex<br>Field, Bibliogi        |     |          | Essay writing   |    |
| Analysis, Tuto                          |     | ituuy &  | (individual and | 20 |
| , | ,   |          | group)          |    |

| Practice (Placement), Clinical Practicing, Art Workshop, Interactive teaching, Study visits, Project, Assignment writing, Artistic creation, etc. | attending lectures,  | 30  |
|---|--|---|
| The student's study hours for each learning activity as well as the non-guided hours are listed study   | nours of workload  | 150   |
| according to the principles of ECTS   |  |   |
| STUDENT EVALUATION  Description her  Process  | foreign students)  | or English (if there are ery of work and final  |
| Evaluation  | assessment in the form with the development/s practice exercises, sh | of a written exam essay<br>solution of problems and<br>ort answer questions,<br>s and multiple choice |
|   | Final written exam grad  | e 90%   |
|   | I. Written final examinat  |   |

#### **RECOMMENDED-BIBLIOGRAPHY**

Kallimopoulos/Karagiannis/Tsolakidis, Law Bank Transaction P.N. Sakkoulas, Athens, 2019

- · Psychomanis, Handbook of banking law, second edition, Sakkoulas Publications, Athens-Thessaloniki, 2016
- Oiler (edited): Gerontidis/Dritsoulas/Panitsas, Banking Transactions, Nomiki Bibliothiki, 2016
- · Dellios, General Terms and Conditions, ed. Sakkoula, Athens, 2013.
- Efthymiou, The principle of transparency in GTC law, ed. P.N. Sakkoulas, Athens, 2013
- · A plethora of studies and comments on court decisions in the legal press.
- · Saunders A., Cornett M.: (2017), Financial Institutions Management and Risk Management, Testator (Publisher): Broken Hill Publishers LTD.
- · Casu B., Girardone C., Molyneux P., Kosmidou K. (Editors): Introduction to Banking, 2nd Edition, Testator (Publisher): A. Tziola & Sons Publications S.A.
- Sapountzoglou G., Pentotis C.: (2019), Banking Economics, Second Edition/2019, Testator (Publisher): Benou & Co E.E.
   Related scientific journals:

#### COURSE OUTLINE:

#### **HUMAN RESOURCE MANAGEMENT IN DIGITAL BUSINESS**

#### **COURSE OUTLINE**

| FACULTY   | ECONOMIC   | CS AND ADM                                  | INISTRATION                 |                  |
|---|--|---|-----------------------------|------------------|
| SECTION   | ACCOUNTI   | NG AND INFO                                 | ORMATION SYS                | TEMS             |
| LEVEL OF STUDY  | POSTGRAD   | UATE  |                             |                  |
| COURSE CODE   | HRDB   | SEMEST                                      | TER OF STUDY                | Α                |
| COURSE TITLE  | HUMAN RES  | SOURCE MAN                                  | NAGEMENT IN D               | DIGITAL BUSINESS |
| in case credits are aware the course e.g. Lectures, L. If The credits are awarded u. course enter weekly teaching hours | rded in distination of the control o | nct parts of<br>kercises etc.<br>the entire | WEEKLY<br>HOURS<br>TEACHING | CREDITS          |
|   |  |   | 3                           | 6                |
|   |  |   |                             |                  |
| Add rows if needed. The teatest teaching methods used are (d).  | described ir   | n detail in                                 |                             |                  |
| general background, special background, general specializatio n knowledge, development Skill                            | SPECIALIZA   | TION  |                             |                  |
| PREREQUISITES COURSES:  | CDEEK  |   | too aloo da alo ao          |                  |
| LANGUAGE OF INSTRUCTION and EXAMINATION:  | GREEK OF E   | inglish if fore                             | ign students are            | e stuaying       |
| THE COURSE IS OFFERED IN STUDENTS ERASMUS   | YES  |   |                             | _                |

| COURSE WEBSITE |
|----------------|
| (URL)          |

#### **LEARNING OUTCOMES**

#### **Learning Outcomes**

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

The purpose of the course is for students to acquire special knowledge for:

- the rules of applicable labour law and employment contracts
- the applicable provisions on employment relations, obligations and rights of workers and employers
- recruitment procedures and employment in general
- flexible forms of work, teleworking and other new forms of work
- Personnel management and supervision systems

Upon successful completion of the course, the student is expected to be able and have **the ability** to:

- Explains the general framework of labour law and labour relations
- Interprets the legal framework of employment contracts in Greece and across borders
- Develop strategies for dealing with and managing employment

\_

**Skills**: Search, analyze and synthesize data and information, using the necessary technologies

Adapting to new situations Decision

making

Autonomous work

Teamwork

Working in an interdisciplinary environment

Generating new research ideas

Promoting free, creative and inductive thinking

#### **COURSE CONTENT**

Types of employment contracts

Employment relationship

Teleworking

Flexible forms of employment Digital

work

New forms of distance work

Reform of Labour Law and Labour Relations Compliance with

**Procedures and Monitoring of Employment** 

Supervisory bodies, mechanisms and controls

Digital employment and business

Personnel administration and supervision systems

Employee evaluation and productivity systems

#### **TEACHING AND LEARNING METHODS - ASSESSMENT**

| DELIVERY METHOD         | Face-to-face and/or distance learning        |
|-------------------------|--|
| Face-to-face, Distance  | (synchronous and asynchronous education)     |
| learning, etc.          |  |
| USE OF TECHNOLOGIES     | Support of the learning process through the  |
| INFORMATION             | electronic platform e-class/e- learning/zoom |
| AN                      |  |
| D                       |  |
| COMMUNICATI             |  |
| ONS                     |  |
| Use of ICT in Teaching, |  |
| in                      |  |
| Laboratory Training,    |  |

| in<br>Communication<br>with students |          |          |
|--------------------------------------|----------|----------|
| TEACHING<br>ORGANIZATION             | Activity | Workload |

| Described analytically   |   | Semester |
|--|---|----------|
| mode and Methods   | Lectures  | 30       |
| Teaching.  | Tutorial  | 30       |
| Lectures Seminars  | Preparation of a project                                      | 25       |
| Laboratory Exercise, Exercise Field, Study & Analysis  | Independent Study   | 65       |
| bibliography, tutorial, Practice (Placement), Clinical Practicing, Artistic Laboratory Interactive teaching Educational  | Total Course<br>(25 hours load<br>working per<br>credit unit) | 150      |
| visits, Preparation of a study (project), Essay writing / Task Artistic creation, etc.                                   |   |          |
| Study hours are listed his Student for every Learning activity as and The Hours Guided Study in accordance with the ECTS |   |          |

#### STUDENT EVALUATION

Description of the evaluation process

Assessment Language, Methods. Assessment Formative or Inferential, Multiple Test Selection Questions Short Reply essay development questions, problem solving,

Written

Assignment, Report / Report,
Oral Examination, Public
Presentation, Laboratory Work,
Clinical Examination of a
Patient, Artistic
Performance, Other / Others

Refer

explicitly

identified

evaluati

on criteria and whether and where they are accessible to students.

Language: Greek and/or English (if there are foreign students)

Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple choice questions.

- I. Written final exam (90%) including:
- Problem solving with the techniques taught
- Comparative evaluation of

elements of theory II. Group work score

(10%)

#### • RECOMMENDED-BIBLIOGRAPHY

- Suggested Bibliography:
- 1. Ioannis Koukiadis: "Labor Law, Individual Labor Relations and the Law of Labor Flexibility", ed. Sakkoula, 9th edition, 2021
- 2. Ioannis Koukiadis, Individual and Collective Labor Law, Epitome, ed. Sakkoula, 2021
- 3. Demetriou Zerdelis, Handbook of Labor Law, ed. Sakkoula, 2021
- 4. Ioannis Lixouriotis, Individual Labor Relations, Nomiki Bibliothiki, 2023

#### **COURSE OUTLINE:**

#### **DIGITAL ENTREPRENEURSHIP AND INNOVATION**

| FACULTY   | ECONOMI                |                        | INISTRATION      |          |
|---|------------------------|------------------------|------------------|----------|
|   |                        |                        |                  | TENAC    |
| SECTION   |                        |                        | ORMATION SYS     | I EIVIS  |
| LEVEL OF STUDY  |                        |                        |                  |          |
| COURSE CODE   | DEI                    |                        | TER OF STUDY     | Α        |
| COURSE TITLE  |                        |                        | JRSHIP AND INN   | IOVATION |
| in case credits are awarded in distinct parts of the course e.g. Lectures, Laboratory Exercises etc.  If  Credits are awarded uniformly for the entire course Enter weekly teaching hours and total credits |                        | WEEKLY HOU<br>TEACHING | CREDITS          |          |
|   |                        | Lectures               | 3                | 6        |
|   |                        |                        |                  |          |
| Add rows if needed. The teaching organization and teaching methods used are described in detail in (d).   |                        |                        |                  |          |
| course type general background, special background, specializatio n, general knowledge, development Skill PREREQUISITES COURSES:  LANGUAGE OF INSTRUCTION and EXAMINATION: THE COURSE IS OFFERED IN         | GREEK or E<br>Students |                        | igners are study | ying     |
| STUDENTS<br>ERASMUS<br>WEBSITE  |                        |                        |                  |          |
| COURSE (URL)  |                        |                        |                  |          |

#### **LEARNING OUTCOMES**

#### **Learning Outcomes**

The learning outcomes of the course are described, the specific

knowledge, skills and competencies of an appropriate level that students will acquire upon successful completion of the course.

#### Students acquire knowledge in the following:

- Electronic Digital business
- Definition, typology and forms of innovation
- The importance of innovation in digital businesses
- Start-ups
- Technology and innovation management
- Strategic innovation
- Impact of innovation on business sizes
- Innovation models and Innovation of products and services in the digital environment
- Business model canvas
- Business model strategy
- Techniques for generating new ideas
- Design value proposition
- Test business ideas
- Trademark registration, intellectual and industrial property.
- Trade secrets

#### **The skills** that students acquire from this course are:

- ' Understand the processes of innovation and its management in e-business
- Understand the challenges of managing innovation processes
- Recognise the characteristics of innovation systems
- Understand and ascertain the meaning, nature and purpose of innovation, research, science, invention, entrepreneurship
- Distinguish between forms, types and types of innovation
- Leverage innovation as a key growth strategy
- Be able to understand the potential of innovation and strategy in dynamic new entrepreneurship
- Acquire the skills to design innovative technological services / products and develop an integrated business plan
- To utilize the above in the creation of innovative business models / services / businesses in a real environment with emphasis on utilization of new technologies.

#### **Skills:**

Search, analysis and synthesis Project

planning and management

Based on data and information, using technology Autonomous work

Teamwork

Promotion of free, creative and inductive thinking Generation of new research ideas

#### **CONTENT OF THE COURSE**

- Introduction to digital business, e-business business models
- Introduction to the basic concepts of innovation The Greek innovation system
- Typology-Forms of Innovation
- Innovation of technological products
- Strategic innovation management
- Success factors for innovative products
- Design and development of canvas business model
- Business model strategy
- Search for ideas and creativity tools
- Design value proposition
- Test business ideas
- Protection of innovation and protection of industrial property
- Copyright protection
- Trademark registration
- Protection of trade secrets

#### TEACHING AND LEARNING METHODS - ASSESSMENT

| DELIVERY METHOD               | Face-to-face and/or distance learning    |          |  |
|-------------------------------|--|----------|--|
| Face-to-face, Distance        | (synchronous and asynchronous education) |          |  |
| learning, etc.                |  |          |  |
|                               |  |          |  |
| USE OF TECHNOLOGIES           | Teaching and communication               | ation    |  |
| INFORMATION AND               | eclass/elearning/zoom platform           |          |  |
| COMMUNICATIONS                |  |          |  |
| Use of ICT in Teaching,       |  |          |  |
| in the Laboratory             |  |          |  |
| Education, in Communication   |  |          |  |
| with students                 |  |          |  |
| TEACHING ORGANIZATION         | Activity                                 | Workload |  |
| Described analytically        | Activity                                 | Semester |  |
| the                           |  |          |  |
| mode and Methods              | Lectures                                 | 30       |  |
| Teaching.                     | Exercises                                | 32       |  |
| Lectures Seminars             | Tutorial                                 | 29       |  |
| Laboratory Exercise, Exercise |  |          |  |
| Field, Study & Analysis       |  |          |  |
|                               |  |          |  |
| bibliography, tutorial,       |  |          |  |

| Placement),   |                           |   |
|---------------|---------------------------|---|
| . Artistic    |                           |   |
| Interactive   | Individual study          | 59  |
|               | marriadar seday           |   |
| Study visits, |                           |   |
|               | Total Course              | 150   |
|               | (25 hours load            | 150   |
| a project /   | working per               |   |
|               | credit unit)              |   |
| Artistic or   |                           |   |
|               |                           |   |
| v are listed  |                           |   |
|               |                           |   |
| ning          |                           |   |
| •             |                           |   |
|               |                           |   |
|               |                           |   |
| •             |                           |   |
|               | Study visits, a project / | Interactive  Individual study  Study visits,  Total Course (25 hours load working per credit unit)  Artistic or  y are listed for ning well as ne Hours study |

#### STUDENT EVALUATION

Description her

**Process** 

Evaluation

Assessment Language,
Assessment Methods,
Formative or Inferential,
Multiple Test Selection
Questions Short
Reply essay
development questions,

problem solving,

Written

Assignment, Report / Report,
Oral Examination, Public
Presentation, Laboratory Work,
Clinical Examination of a
Patient, Artistic
Performance, Other / Others

Refer

explicitly

Defined

evaluati

on criteria and whether and where they are accessible to students.

Evaluation with teamwork and final written exams including theory questions, exercises and multiple-choice questions

#### RECOMMENDED-BIBLIOGRAPHY

- ACCC (2019). Digital platforms inquiry: Final report. Canberra: Australian Competition and Consumer Commission
- Afuah& Tucci, (2001) Internet Business Models and Strategies TY -JOURAfuah, Allan Tucci, Christopher 2001/01/01
- Arun & Teixeira, 2018 Concerts and Digital Innovation Volume 78, Issue 18 15 September 2018
- Bughin, Jefferies, &Kok, 2018International Journal of Communication 2 (2008), Book Review 1-11 Chesbrough, H.
   W. (2003). Open innov
- Chesbrough, H. W. (2003). Open innovation: The new imperative for creating and profiting from technology. Boston, MA: Harvard Business Press.
- Davidson, E., Vaast, E., 2010. "Digital entrepreneurship and its sociomaterial enactment" paper presented at System Sciences (HICSS) 43rd Hawaii International Conference, 5-8 January, Hawaii, USA
- Davidsson, P. (2015). Entrepreneurial opportunities and the entrepreneurship nexus: A reconceptualization. Journal of Business Venturing, 30(5), 674–695. 61
- Delacroix, E., Parguel, B., Benoit-Moreau, F., 2019. Digital subsistence entrepreneurs on Facebook. Technol. Forecast. Soc. Chang. 146, 887–899
- Von Briel, F., Recker, J., &Davidsson, P. (2018). Not all digital venture ideas are created equal: Implicationsfor venture creation processes. Journal of Strategic Information Systems, 27(4), 278–295.
- Yoo, Y., Boland, R. J., Lyytinen, K., & Majchrzak, A. (2012). Organizing for innovation in the digitized world. Organization Science, 23(5), 1398–1408
- Walden, 2018 Digital footprints: Incorporating crowdsourced geographic information for protected area management Applied GeographyVolume 90, January 2018, Pages 44-54
- Welter, F., Baker, T., Audretsch, D.B., Gartner, W.B., (2017). Everyday eEntrepreneurship: a call for entrepreneurship research to embrace entrepreneurial diversity. Entrepreneurship Theory and Practice 41 (3),311–321
- Zott& Amit, (2010) Business Model Design: An Activity System Perspective Long Range Planning 43 (2010) 216

#### **B' SEMESTER Compulsory courses**

|       | Lesson   | Credits<br>(ECTS) |
|-------|--|-------------------|
| FTBRS | FINANCIAL TRANSACTIONS AND BUSINESS RESOURCE SYSTEMS         | 6                 |
| TLCB  | TRANSACTION LAW AND CONSUMER BEHAVIOUR IN THE DIGITAL MARKET | 6                 |
| AIL   | ARTIFICIAL INTELLIGENCE AND LAW                              | 6                 |
| DECL  | DIGITAL ECONOMY AND COMPETITION LAW                          | 6                 |
| NM    | NEGOTIATIONS AND MEDIATION                                   | 6                 |
|       | TOTAL  | 30                |

#### **COURSE OUTLINE:**

#### FINANCIAL TRANSACTIONS AND ENTERPRISE RESOURCE SYSTEMS

| FACULTY   | ECONOMICS AND ADMINISTRATION                         |                                    |                          |             |
|---|--|------------------------------------|--------------------------|-------------|
| SECTION   | ACCOUNT  | ACCOUNTING AND INFORMATION SYSTEMS |                          |             |
| LEVEL OF STUDY  | POSTGRAD   | POSTGRADUATE                       |                          |             |
| COURSE CODE   | FTBRS  | FTBRS SEMESTER OF STUDY B          |                          |             |
| COURSE TITLE  | FINANCIAL TRANSACTIONS AND BUSINESS RESOURCE SYSTEMS |                                    |                          | SS RESOURCE |
|   |  |                                    | WEEKLY HOURS<br>TEACHING | CREDITS     |
| Lectures  |  |                                    | 3                        | 6           |
|   |  |                                    |                          |             |
| Add rows if needed. The teaching organization and teaching methods used are described In detail in (d). |  |                                    |                          |             |
| course type general background,   | SPECIALIZA   | ATION                              |                          |             |

| special background,<br>Qualified |  |
|----------------------------------|--|
| general                          |  |
| knowledge,                       |  |
| development                      |  |
| Skill                            |  |
| PREREQUISITES                    |  |
| COURSES:                         |  |
| LANGUAGE                         | GREEK or English if foreign students are studying  |
| TEACHING                         | GREEK OF Eligisti if foreign students are studying |
|                                  |  |
| and                              |  |
| EXAMINATION:                     |  |
| THE COURSE                       | YES  |
| IS OFFERED                       |  |
| TO STUDENTS                      |  |
| ERASMUS                          |  |
| WEBSITE                          |  |
| COURSE                           |  |
| (URL)                            |  |
|                                  |  |

## **LEARNING OUTCOMES**

## **Learning Outcomes**

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

This course provides the student with a global picture and complete knowledge of:

- The rules and fundamental principles governing domestic and international financial transactions and supply chains
- Business processes of purchasing / sales / production /Transport
- The accounting treatment of business processes based on EPS and IAS
- The philosophy and operation of enterprise resource systems
- Carrying out procedures in information environments enterprise resource planning systems

Students after completing the course will have acquired the ability to:

- analyse the key issues of domestic rules;
- European and international financial transactions

- know the methodology of operation, planning and development and the degree of risk of financial transactions
- have acquired significant familiarity with the necessary business procedures and the methodology of business integration Trading using technology
- know the philosophy and operation of enterprise resource information systems
- know how to carry out financial transactions in
   Enterprise Resource Information Systems Design Environments

#### Students' skills:

Individual and teamwork
Decision making Inference from data
Generation of new research ideas
Autonomous work
Respect for multiculturalism

#### **COURSE CONTENT**

In particular, issues such as:

- International financial transactions and international trading conditions
- Supply chains and their importance for the modern economy
- Concept, subsystems and structure of information systems operational resources
- Methodology for selecting and installing enterprise resource systems
- Operation of enterprise resource systems
- Business operations and business processes
- Inbound and outbound logistics
- Concept of integrated business processes
- Conduct of business processes of purchases sales production financial
- Reporting and reporting in enterprise resource systems environments

## **TEACHING AND LEARNING METHODS – ASSESSMENT**

| Face-to-face, Distance learning, etc. | Face-to-face and/or distance learning (synchronous and asynchronous education) |
|---------------------------------------|--|
| USE OF TECHNOLOGIES                   | Teaching and communication   |
| INFORMATION AND                       | eclass/elearning/zoom platform   |
| COMMUNICATIONS                        |  |
| Use of ICT in Teaching,               |  |
| in the Laboratory                     |  |

| Education, in Communication with students |          |          |
|---|----------|----------|
| TEACHING ORGANIZATION                     | Activity | Workload |
| Described analytically the                | Activity | Semester |
| mode and Methods                          | Lectures | 30       |
| Teaching.                                 | Work     | 32       |
| Lectures, economics                       | Tutorial | 29       |
| business relations within the             |          |          |
| framework of European and                 |          |          |
| international law.                        |          |          |
| Seminars                                  |          |          |
| Laboratory Exercise, Exercise             |          |          |
| Field, Study & Analysis                   |          |          |
| bibliography, tutorial,                   |          |          |
| Practice (Placement),                     |          |          |
| Clinical Practicing, Artistic             |          |          |

| Laboratory Interactive teaching, Study visits, Project preparation, Assignment /      | Individual study Total Course (25 | 59  |
|---|-----------------------------------|-----|
| assignment writing, Artistic or creating, etc.  | hours of workload<br>per credit)  | 150 |
| Study hours are listed his Student for every  |                                   |     |
| learning activity as well as unguided hours study according to the principles of ECTS |                                   |     |

## STUDENT EVALUATION

Description her Process

**Evaluation** 

Language of assessment, methods

Assessment, Formative or

In conclusion, Ordeal
Multiple Selection
Questions Short
Reply Questions
Essay Development, Solving

Problems Written

Work, Report/Report,
Oral Examination, Public
Presentation Laboratory

Work Clinic

Examination

Patient Artistic
Interpretation, Other / Others

Refer

explic

itly

Defined Criteria evaluation and if and where are accessible from Students.

Language Greek or and English (if there are foreign students)

Elaboration and delivery of work and final assessment in the form of a written essay

Examinations with the Development/Resolution problems and practice exercises, questions short answers, development questions, and multiple choice questions.

- I. Written final exam (90%) including:
- II. Job score (10%)

## **RECOMMENDED-BIBLIOGRAPHY**

- Stefanou K.I. Modern Business Systems, Ath.Altintzis Publications, 2017
- Stefanou K.I & Ch. Bialas, "ERP SAP R/3: Structure, Implementation, Use and Applications", Thessaloniki, Ath.Altintzis Publications, 2017
- Bradford, M. (2010) "Modern ERP: Select, implement and use today's advanced business systems," 2nd ed., ISBN-10: 0557434076
- Magal, S.R. & Word, J. (2011) "Integrated Business Processes with ERP Systems", ISBN10: 0470478446
- Monk, E. (2008) Enterprise Resource Planning, 3rd ed., ISBN-13: 978-1423901792
- Fawcett J., Harris J., Bridge M., «International Sale of Goods in the Conflict of Laws», Oxford University Press, 2005.

Related scientific journals

Academy of Information and Management Sciences Journal

**ACM Transactions on Information Systems** 

Behaviour and Information Technology

**Business Process Management Journal** 

**Computer Science and Information Systems** 

Computers in Industry Information and Management Information Systems

International Journal of Accounting and Information

International Journal of Accounting Information Systems

International Journal of Business Information Systems

International Journal of Computer Applications in Technology

In ternational Journal of Information Management

International Journal of Information Management

International Journal of Managing Information Technology

Journal of Advances in Information Technology

**Journal of Computer Information Systems** 

Journal of Emerging Technologies in Accounting

Journal of Enterprise Information Management

Journal of Enterprise Resource Planning Studies

## **COURSE OUTLINE:**

## TRANSACTION LAW AND CONSUMER BEHAVIOUR IN THE DIGITAL MARKET

## **GENERAL**

| FACULTY  | ECONOMIC   | CS AND ADM               | INISTRATION            |                 |
|--|--|--------------------------|------------------------|-----------------|
| SECTION  | ACCOUNTI   | NG AND INFO              | ORMATION SYST          | ΓEMS            |
| LEVEL OF STUDY   | POSTGRADUATE   |                          |                        |                 |
| COURSE CODE  | TLCB   | TLCB SEMESTER OF STUDY B |                        | В               |
| COURSE TITLE   | TRANSACT<br>DIGITAL M  |                          | D CONSUMER B           | EHAVIOUR IN THE |
| in case credits are awa<br>the course e.g. Lectures, L<br>If<br>Credits are awarded uni<br>course Enter weekly tead<br>credi | CHING ACTIVITIES arded in distinct parts of Laboratory Exercises etc. iformly for the entire ching hours and total |                          | WEEKLY HOU<br>TEACHING | CREDIT<br>UNITS |
|  |  | Lectures                 | 3                      | 6               |
|  |  |                          |                        |                 |
| Add rows if needed. The teteaching methods used are (d).   | described in   | n detail in              |                        |                 |
| general background, special background, specializatio n, general knowledge, development Skill PREREQUISITES COURSES:         | SPECIALIZA   | ATION                    |                        |                 |
| LANGUAGE OF INSTRUCTION and EXAMINATION: THE COURSE IS OFFERED IN STUDENTS   | GREEK or E<br>Students<br>YES  | English if fore          | igners are study       | /ing            |

#### **LEARNING OUTCOMES**

## **Learning Outcomes**

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

The purpose of the course is for students to acquire Knowledge about:

- the types and type of contracts
- the basic concepts of consumer protection law
- the regulatory framework for e-commerce, commercial communication, unsolicited commercial communication.
- the benefits of competition, the assessment of conditions of competition, its integration into state actions and market impacts.
- the business and technological model of e-business,
- the construction, architecture and operation of an electronic business platform
- the goals, benefits of e-business,
- electronic payments
- the functioning of the electronic document, electronic invoice, electronic identity and signature;
- data protection and transaction security.

#### **Abilities**

The aim of the course is for students to understand the ways of drafting contracts, the type, choices and comparative superiority of each, the obligations and rights of contracting parties, competition rules and electronic transactions in electronic commerce.

- · have acquired considerable familiarity with the necessary technologies,
  - address issues of electronic business transactions with a multidisciplinary approach.
  - · implement integrated solutions and effectively address practical issues in this field.
  - To recognize and evaluate the readiness of a business and an organization for the operation and implementation of these contracts and terms with the protection of the contracting parties

assess and distinguish the level of protection of traders and consumers in contractual relations

· work independently and in a team.

#### **Skills:**

Search, analyze and synthesize data and information, using the necessary technologies

Analytical and critical thinking

Development of different strategic and operational options Adaptation to new situations,

Decision making

Autonomous work

Teamwork

Working in an interdisciplinary environment

Generating new research ideas

Promoting free, creative and inductive thinking

#### **COURSE CONTENT**

As part of the course, students are taught the basic concepts of contract law, general terms and conditions and the distinction of traditional contracts with new digital forms of contracts and distance transactions. They are also taught the manner, form and legal effects of contracts in sales, service and distance contracts. Next, there is an analysis of the regulations of e-commerce and the reference to the legislation, European and Greek, for consumer protection. The ultimate goal is to understand to students how electronic business transactions are regulated and the definition of transaction and payment terms for consumer protection. It also analyzes consumer behavior and their interaction with businesses for the development and increase of ecommerce and new forms of transactions. Among others, the concept of commercial communication, the country of origin principle and the concept of unsolicited commercial communication are presented. In addition, there will be a deepening of the business and technological model of e-business, the objectives of the electronic platform, the benefits of e-business, the operation of the electronic document, the electronic invoice, the electronic signature and of course the protection of data and the security of transactions.

## **TEACHING AND LEARNING METHODS – ASSESSMENT**

| DELIVERY METHOD        | Face-to-face and/or distance learning |
|------------------------|---------------------------------------|
| Face-to-face, Distance | (synchronous and asynchronous         |
| learning, etc.         |                                       |

|   | education)                             |                         |
|---|--|-------------------------|
| USE OF TECHNOLOGIES                                       | Learning process support               |                         |
| INFORMATION AND   | communication through t                | the electronic platform |
| COMMUNICATIONS  | e-class/elearning/zoom                 |                         |
| Use of ICT in Teaching,                                   |  |                         |
| in the Laboratory   |  |                         |
| Education, in Communication                               |  |                         |
| with students   |  |                         |
| TEACHING ORGANIZATION                                     | Activity                               | Workload                |
| Described analytically the                                | ,                                      | Semester                |
| mode and Methods  | Lectures                               | 30                      |
| Teaching.   | Individual work                        | 32                      |
| Lectures Seminars   | Tutorial                               | 29                      |
| Laboratory Exercise, Exercise Field, Study & Analysis     |  |                         |
| bibliography, tutorial,                                   |  |                         |
| Practice (Placement),                                     |  |                         |
| Clinical Practicing, Artistic                             |  |                         |
| Laboratory Interactive                                    | Independent Study                      | 59                      |
| teaching, Study visits, Project                           |  |                         |
| preparation, Assignment / assignment writing, Artistic or | Total Course (25 hours of workload per | 150                     |
| creation, etc.  | credit unit)                           |                         |
| Study hours are listed                                    |  |                         |
| his Student for every                                     |  |                         |
| Learning activity   |  |                         |
| as and The Hours  |  |                         |
| non<br>Guided Study                                       |  |                         |
| in accordance with the principles of ECTS                 |  |                         |

#### STUDENT EVALUATION

Description of the evaluation process

Assessment Language, Methods. Assessment Formative Inferential, or Multiple Test Selection Questions Short Reply essav development questions, problem solving,

Written

Assignment, Report / Report,
Oral Examination, Public
Presentation, Laboratory Work,
Clinical Examination of a
Patient, Artistic
Performance, Other / Others

Refer

explicitly

identified

evaluati

on criteria and whether and where they are accessible to students.

Language: Greek and/or English (if there are foreign students)

Preparation and delivery of work and final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple choice questions.

I. Written final exam (90%) includes: II. Job score (10%)

Evaluation by delivery of work where

The scientific research ability as well as the critical thinking of the student is required

#### **RECOMMENDED-BIBLIOGRAPHY**

## - Suggested Bibliography:

- Dagtoglou P., The freedom of competition in European Community law, Sakkoulas Publications 1996.
- K. Kalampouka, Transaction Law, Nomiki Bibliothiki, 2021
- Karydis C. European law Business and Competition: Fundamental Freedoms- competition - State Aid Ed. Sakkoula, Athens-Komotini 2001.
- Kondylis B. Eleftheria Professions and Community law his competition, ed. Sakkoula, Athens-Komotini 2000.
- Kotsiris L., Unfair and Free Competition Law, ed. Sakkoula Athens-Thessaloniki 2000.
- Kotsiris L. Law Competition (Unfair-Free-Unfair commercial practices), 7th edition, ed. Sakkoula Athens-Thessaloniki 2015
- Liaskos E. The new system Application his Community Law Competition Regulation 1/2003/EC, ed. P.N. Sakkoulas, 2008.
- Skandamis N., State, Law and Society in Unified Europe Interdisciplinary approaches focusing on Law, ed. Sakkoula, Athens-Komotini 1994.
- Christianos V. / Kouskouna M. / Papadopoulou R.-E. / Perakis M., The European Union law through case law, ed. Sakkoula,

Athens-Thessaloniki 2011.

- Related scientific journals:
- Recent Researches in Law Science and Finances Marketing Science
- International Journal of Electronic Business Journal of Systems and Information Technology
- Journal of Operations Research and Information Systems International Journal of Society Systems Science

## **COURSE OUTLINE:**

## **ARTIFICIAL INTELLIGENCE AND LAW**

## **GENERAL**

| FACULTY            | ECONOMICS & ADMINISTRATION         |               |               |    |         |
|--------------------|------------------------------------|---------------|---------------|----|---------|
| SECTION            | ACCOUNTING AND INFORMATION SYSTEMS |               |               |    |         |
| LEVEL              | POSTGRADU                          | JATE          |               |    |         |
| STUDIES            |                                    |               |               |    |         |
| CODE               | AIL                                | SEME          | STER OF STUDY | В  |         |
| COURSE             |                                    |               |               |    |         |
| TITLE              | ARTIFICIAL INTELLIGENCE AND LAW    |               |               |    |         |
| COURSE             | ANTITICIAL                         |               | L AILD LAW    |    |         |
| INDEPENDENT T      | EACHING AC                         | TIVITIES      |               |    |         |
| in case credits ar | e awarded in distinct              |               |               |    | CREDITS |
| parts of the co    | ourse e.g. Lec                     | tures,        | WEEKLY        |    |         |
| Laboratory Exerc   | ises etc. If th                    | e credits     |               |    |         |
| are awarded unifo  | rmly for the                       | entire course | TEACHING HOU  | RS | s       |
| indicate weekly    |                                    |               |               |    |         |
| teaching           | hours and al                       |               |               |    |         |
| C                  | edits                              |               |               |    |         |
|                    |                                    |               |               |    |         |
|                    |                                    | Lectures      | 3             |    | 6       |
|                    |                                    |               |               |    |         |
|                    |                                    |               |               |    |         |

|   | The teaching organization ds used are described       |
|---|---|
| COUR SE TYPE general background, Special  | SPECIALIZATION  |
| background, specialization , general knowledge, skills developme nt  PREREQUISITE |   |
| LANGUAGE TEACHING and EXAMINATI ONS: THE LESSON OFFERED IN                        | GREEK or English if foreign students are studying YES |
| STUDENTS ERASMUS ELECTRONIC   |   |
| PAGE<br>COURSE<br>(URL)   |   |

## **LEARNING OUTCOMES**

## **Learning Outcomes**

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

The purpose of the course is to provide students with **knowledge** for:

- the concept and forms of artificial intelligence
- distinguishing Al applications and the functioning of learning machines.
- the current Al legislation
- On Banned Applications and the Procedures licensing of Al systems
- the operation of AI systems through concrete examples
- the benefits and risks of using Al.

## After successfully attending the course, students are expected to acquire the Ability to:

- technically understand how Al works,
- identify technical and legal risks
- be able to interpret the law
- advise and support businesses on their obligations arising from the use of this technology.
- explain Al applications through concrete examples, highlight
   the benefits and risks of its use and describe the grid of existing provisions, but
   also the European legislative framework for Al.
- Skills:
- Search, analyze and synthesize data and information, using the necessary technologies
- Analytical and critical thinking
- Development of different strategic and operational options Adaptation to new situations,
- Decision-making
- Autonomous work
- Teamwork
- Working in an interdisciplinary environment and generating new research ideas
- Promotion of free, creative and inductive thinking.

## **COURSE CONTENT**

Introduction to Artificial Intelligence (AI), concept, definitions

- What is Big Data and what does it mean?
- What are the categories of AI?
- What does Machine Learning mean and what are its main distinctions?
- What goals do different types of Machine Learning achieve?
- Examples of AI applications
- Projections for the use of AI in the future
- The benefits and risks of using AI
- The need for rules governing Al
- The different approaches at international level
- The characteristics of the EU approach
- The ethical dilemmas posed by the use of Al

- The basic ethical theories and their application to Al
- The Ethical Guidelines for Trustworthy Al
- Current legislative framework and developments
- The existing regulatory framework
- General Data Protection Regulation
- Consumer Protection Law
- Liability of the producer for defective products
- NIS Directive
- Intellectual Property Law
- The Al Regulation
- Substantive and territorial scope
- Risk-based rating of Al systems and prohibited applications
- Obligations governing High Risk and Medium Risk Systems
- Obliged persons
- Measures targeted at the development of innovation
- Supervisory authorities and administrative sanctions

## **TEACHING AND LEARNING METHODS - ASSESSMENT**

| DELIVERY METHOD                       | Face-to-face and/or distance learning    |
|---------------------------------------|--|
| Face-to-face, Distance learning, etc. | (synchronous and asynchronous education) |

| USE OF                  |
|-------------------------|
| INFORMATION             |
| <b>TECHNOLOGIES AND</b> |
| COMMUNICATIONS          |

Use of ICT in Teaching, Laboratory

Education, in Communication

Presentation Software, Search for information on the Internet

Support of the learning process through the electronic platform e-learning and eclass/zoom

| TEAC                           | HING                    |            |  |  |
|--------------------------------|-------------------------|------------|--|--|
| Described                      | an                      | alytically |  |  |
| mode                           | and                     | Methods    |  |  |
| Teaching.                      |                         |            |  |  |
| Lectures                       |                         | Seminars   |  |  |
| Laboratory                     | Exercise,               | Exercise   |  |  |
| Field, Study                   | & Analy                 | sis        |  |  |
| bibliograph                    | bibliography, tutorial, |            |  |  |
| Practice                       | e (Placement),          |            |  |  |
| Clinical Practicing, Artistic  |                         |            |  |  |
| Laboratory                     | Ir                      | nteractive |  |  |
| teaching                       | teaching Educational    |            |  |  |
| visits, Preparation of a study |                         |            |  |  |
| (project), Essay writing /     |                         |            |  |  |
| Task                           | А                       | rtistic    |  |  |
| creation, et                   | C.                      |            |  |  |

| Activity              | Workload |  |
|-----------------------|----------|--|
| Activity              | Semester |  |
| Lectures              | 30       |  |
| Work                  | 32       |  |
| Independent study     | 59       |  |
| Tutorial              | 29       |  |
|                       |          |  |
|                       |          |  |
|                       |          |  |
|                       |          |  |
|                       |          |  |
| Total Course          |          |  |
| (25 hours of workload | 150      |  |
| per                   |          |  |
| credit unit)          |          |  |

The student's study hours for each learning activity as well as the non-guided hours are listed study according to the principles of **ECTS** STUDENT EVALUATION Description of the evaluation . Written final exam including: process - Multiple-choice questions - True/False Questions Assessment Language, - Comparative evaluation of theory elements Methods, Assessment Formative or Inferential, Multiple Test Selection I. Written final examination (90%) including: II. Job Questions Short score (10%) Evaluation by delivery of work where Reply essay The scientific research ability as well as the critical development questions, thinking of the student is required problem solving, Written assignment, report / report, oral examination, public presentation, Laboratory Assignment, Clinical Examination

Patient

Artistic or

Performance, Other / Other

Refer

explicitly

identified

evaluati

on criteria and whether and where they are accessible by

Students.

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- C. L. Stergiou, K. E. Psannis, B. B. Gupta, "InFeMo: Flexible Big Data management through a federated Cloud system", ACM Transactions on Internet Technology, In Press, 2020.
- C. Stergiou, K. E. Psannis, A. P. Plageras, G. Kokkonis, Y. Ishibashi, "Architecture for Security in IoT Environments", in Proceedings of 26th IEEE International Symposium on Industrial Electronics, 19-21 June 2017, Edinburgh, Scotland, UK. [DOI: 10.1109/ISIE.2017.8001447]

C. Stergiou, K. E. Psannis, B. Gupta, Y. Ishibashi, "Security, Privacy & Efficiency of Sustainable Cloud Computing for Big Data & IoT", Elsevier, Sustainable Computing, Informatics and Systems, vol. 19, pp. 174-184, September 2018.

## **COURSE OUTLINE:**

## **DIGITAL ECONOMY AND COMPETITION LAW**

## **GENERAL**

| FACULTY                                     | ECONOMICS AND ADMINISTRATION                |                   |         |
|---|---|-------------------|---------|
| SECTION                                     | ACCOUNTING AND INFORMATION SYSTEMS          |                   |         |
| LEVEL OF STUDY                              | POSTGRADUATE                                |                   |         |
| COURSE CODE                                 | DECL SEMESTER OF STUDY B                    |                   |         |
| COURSE TITLE                                | DIGITAL ECONOMY AN                          | ID COMPETITION LA | W       |
| INDEPENDENT TEAC                            | HING ACTIVITIES                             |                   |         |
| in case the credits are parts of the course | awarded in distinct                         |                   |         |
| e.g. lectures, laboratory                   | exercises etc If the                        | WEEKLY HOURS      | CREDITS |
| credits are awarded uni                     |   | TEACHING          | CKLDIIS |
| course, indicate the week                   | •   |                   |         |
| the total of                                | •   |                   |         |
|   |   |                   |         |
|   |   | 3                 | 6       |
|   |   |                   |         |
|   |   |                   |         |
| Add rows if needed. The te                  | eaching organization                        |                   |         |
| and teaching methods use                    | d are described in                          |                   |         |
| detail in (d).                              |   |                   |         |
|   |   |                   |         |
| COURSE TYPE                                 | SPECIALIZATION                              |                   |         |
| general background,                         |   |                   |         |
| special                                     |   |                   |         |
| background,                                 |   |                   |         |
| specializatio                               |   |                   |         |
| n<br>general                                |   |                   |         |
| knowledg                                    |   |                   |         |
| e,  |   |                   |         |
| skills development                          |   |                   |         |
| PREREQUISITES                               |   |                   |         |
| COURSES:                                    |   |                   |         |
|   |   |                   |         |
| LANGUAGE OF                                 | GREEK or English if foreigners are studying |                   |         |
| INSTRUCTION                                 | Students                                    |                   |         |
| and EXAMS:                                  |   |                   |         |
| THE COURSE                                  | YES   |                   |         |
| IS OFFERED IN                               |   |                   |         |
| STUDENTS<br>ERASMUS                         |   |                   |         |
| WEBSITE                                     |   |                   |         |
| COURSE (URL)                                |   |                   |         |
| COUNSE (UNE)                                |   |                   |         |

#### **LEARNING OUTCOMES**

## **Learning Outcomes**

The learning outcomes of the course are described, the specific knowledge, skills and competences of an appropriate level that will be acquired by the

students upon successful completion of the course.

From the teaching of this course students acquire Knowledge:

- the necessary conceptual and theoretical background in marketing and digital marketing methods, forms of advertising and legal rules and restrictions so that unfair and misleading advertising phenomena are not observed.
- on the rules for the protection of businesses and consumers from illegal advertising, understanding the need and the challenge of an interdisciplinary approach (economic, social, technological, legal)
- The understanding of critical factors and the comparative approach of the concepts and issues of the course.
- The acquisition of the skills to contribute to the implementation of integrated solutions and the effective handling of practical issues in digital marketing issues
- · Understanding the criteria and factors for attracting customers and dealing with competitive actions from a legal and economic approach.

To update recent developments and trends around digital transactions worldwide, in relation to academic research, business activity and changes in business and consumer behavior.

## In particular, students learn:

- the basic concepts of competition law, free and unfair
- the basic rules under which equal conditions of market access must be respected;
- rules to avoid restrictive practices, foreclosure and distortion of competition
  - rules to prevent unfair trading practices
    - rules prohibiting abuse of a dominant situation market position,
    - the conditions for concerted practices and agreements between undertakings,
    - unfair competitive acts.
    - The impact of European competition law on Greek competition law

legislation

• unfair competitive acts and unfair advertising In particular, upon successful completion of the course the student

It is expected to have the ability to:

- demonstrate a good understanding of the key issues of competition law and advertising law
- distinguish between acts of free and unfair competition and apply the provisions in force each time.
- Distinguish the advantages and disadvantages of each form of advertising
- explain the challenges related to the application of competition methods and their impact on business, the market and society;
- communicate and assess an organization's readiness to implement marketing and competition methods with a professional approach

\_

#### Skills:

Search, analyze and synthesize data and information, using the necessary technologies

Teamwork

Criticism and self-criticism Participation in audit services

## **COURSE CONTENT**

As part of the course, students are taught issues of competition law, free and unfair. In particular, it analyses the rules of unfair and free competition (i.e. the basic rules under which equal conditions of market access must be respected, which achieve the avoidance of restrictive practices, foreclosure and distortion of competition), with emphasis on the prohibition of abuse of a dominant position in the market, the conditions for mergers and agreements between undertakings, but also unfair commercial practices and competitive acts. A significant part of the course covers the law of advertising and the analysis of types and forms of advertising (comparative, indirect, misleading, etc.). Furthermore, reference is made to the impact on Greek competition law of European legislation on unfair commercial practices, the

which has been incorporated into the Greek legal order. Finally, there is an analysis of the benefits of competition, the assessment of competitive conditions, state actions and the impact on the market.

## **TEACHING AND LEARNING METHODS - ASSESSMENT**

| DELIVERY METHOD                       | Face-to-face and/or distance learning           |
|---------------------------------------|---|
| Face-to-face, Distance learning, etc. | (synchronous and asynchronous education)        |
|                                       |   |
| USE OF TECHNOLOGIES                   | Support of the learning process through the     |
| INFORMATION                           | electronic platform e-class and e-learning/zoom |
| AN                                    |   |
| D                                     |   |
| COMMUNICATI                           |   |
| ONS                                   |   |

| Use of ICT in Teaching, |  |
|-------------------------|--|
| in                      |  |
| Laboratory Training,    |  |
| in                      |  |
| Communication           |  |
| with students           |  |
| ·                       |  |

|   |  |                                  | nmunication ith students |              |          |
|---|--|----------------------------------|--------------------------|--------------|----------|
|   | TEACH<br>ORGA  | IING<br>NIZATIC                  | )N                       | Activity     | Workload |
|   | Described  | an<br>the                        | alytically<br>e          |              | Semester |
|   | mode   | and                              | Methods                  | Lectures     | 30       |
|   | Teaching.  |                                  |                          | Work         | 30       |
|   | Lectures   |                                  | Seminars                 | Tutorial     | 29       |
| Laboratory Exercise, Exercise                 |  | Independent Study                | 61                       |              |          |
|   | Field, Study   | & Analy                          | sis                      | Total        |          |
| Bibliography, Tutorial, Practice (Placement), |  | Course (25 hours of workload per | 150                      |              |          |
|   | Clinical Prac  | ticing, A                        | rtistic                  | credit unit) |          |
|   | Laboratory<br>teaching<br>visits, Prepa<br>(project), Es | Ed<br>ration o                   | •                        |              |          |
|   | Task   | А                                | rtistic                  |              |          |

| VISILS, PI | eparati  | 011 0 | ı a sıı | luy   |
|------------|----------|-------|---------|-------|
| (project   | ), Essay | writi | ing/    |       |
| Task       | Artistic |       |         |       |
| creation   | , etc.   |       |         |       |
|            |          |       |         |       |
| Study h    | ours are | liste | d       |       |
| his S      | Student  | 1     | or      | every |
| Learning   | 3        | acti  | vity    |       |
| as         | and      | The   | Hour    | ´S    |
|            | non      |       |         |       |
| Guided     |          |       | St      | udy   |

| in accordance with the principles of ECTS |  |
|---|--|
| STUDENT EVALUATION                        | Language: Greek and/or English (if there are   |
| Description of the evaluation             | foreign students)                              |
| process                                   | Preparation and delivery of work and final     |
|   | assessment in the form of a written exam essay |
| Assessment Language,                      | with the development/solution of problems and  |
| Assessment Methods,                       | practice exercises, short answer questions,    |
| Formative or Inferential,                 | development questions and multiple choice      |
| Multiple Test Selection                   | questions.                                     |
| Questions Short                           | I. Written final exam (90%) including:         |
| Reply essay                               | - Problem solving with the techniques          |
| development questions,                    | taught   |
| problem solving,                          | - Comparative evaluation of elements of        |
| Written                                   |  |
| Assignment, Report / Report,              | theory II. Group work score (10%)              |
| Oral Examination, Public                  |  |
| Presentation, Laboratory Work,            |  |
| Clinical Examination of a                 |  |
| Patient, Artistic                         |  |
| Performance, Other / Others               |  |

| R  | efer                        |
|----|-----------------------------|
|    | explicitly                  |
| D  | efined                      |
|    | evaluati                    |
| 0  | n criteria and whether and  |
| W  | here they are accessible to |
| st | tudents.                    |

# RECOMMENDED-BIBLIOGRAPHY

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  - · Kondylis V., Liberal professions and Community competition law, ed. Sakkoula, Athens-Komotini 2000.
    - · Kotsiris L., Unfair and Free Competition Law, ed. Sakkoula Athens-Thessaloniki 2000.
  - · Kotsiris L., Competition Law (Unfair-Free-Unfair commercial practices), 7th edition, ed. Sakkoula Athens-Thessaloniki 2015
  - · Liaskos E., The new system for the application of Community Competition Law Regulation 1/2003/EC, ed. P.N. Sakkoulas, 2008.
  - · Skandamis N., State, Law and Society in Unified Europe Interdisciplinary approaches focusing on Law, ed. Sakkoula, Athens-Komotini 1994.

## **COURSE OUTLINE:**

## **NEGOTIATIONS AND MEDIATION**

## **GENERAL**

| FACULTY   | ECONOMI  | ECONOMICS AND ADMINISTRATION |                          |         |
|---|--|------------------------------|--------------------------|---------|
| SECTION   | ACCOUNTING AND INFORMATION SYSTEMS   |                              |                          |         |
| LEVEL OF STUDY  | POSTGRADUATE   |                              |                          |         |
| COURSE CODE   | NM   | NM SEMESTER OF STUDY B       |                          |         |
| COURSE TITLE  | NEGOTIAT   | IONS AND MI                  | EDIATION                 |         |
| INDEPENDENT TEAC  | HING ACTIV   | /ITIES                       |                          |         |
| the course e.g. Lectures, L<br>etc. If credits are awarded<br>The total course list the v               | ase credits are awarded in distinct parts of urse e.g. Lectures, Laboratory Exercises credits are awarded uniformly for otal course list the weekly teaching hours and the total credits |                              | WEEKLY HOURS<br>TEACHING | CREDITS |
|   |  |                              |                          |         |
| Lectures  |  |                              | 3                        | 6       |
|   |  |                              |                          |         |
| Add rows if needed. The teaching organization and teaching methods used are described in detail in (d). |  |                              |                          |         |
| COURSE TYPE   | SPECIALIZA   | ATION                        |                          | 1       |
| general background,   |  |                              |                          |         |
| special   |  |                              |                          |         |
| background,<br>specializatio  |  |                              |                          |         |
| n,  |  |                              |                          |         |
| general   |  |                              |                          |         |
| knowledge,  |  |                              |                          |         |
| development   |  |                              |                          |         |
| Skill   |  |                              |                          |         |
| PREREQUISITES COURSES:  | S  |                              |                          |         |
| LANGUAGE OF   | GREEK or English if foreigners are studying  |                              |                          |         |
| INSTRUCTION   | Students   |                              |                          |         |
| and EXAMS:  |  |                              |                          |         |
| THE COURSE  | YES  |                              |                          |         |
| IS OFFERED  |  |                              |                          |         |
| TO STUDENTS   |  |                              |                          |         |
| ERASMUS   |  |                              |                          |         |

| WEBSITE      |  |
|--------------|--|
| COURSE (URL) |  |
|              |  |
|              |  |

## **LEARNING OUTCOMES**

## **Learning Outcomes**

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

In the course, students acquire **Knowledge** in order to:

- Understand concepts and basic principles of mediation
- Understand the objectivity and impartiality of the role of the mediator
- Study mechanisms and processes out-of-court dispute resolution in practice.
- Analyze and consolidate conflict theory
- Understand the process of becoming a mediator.
- Participate in dispute resolution simulation exercises mediated, from the position of the parties and the mediator
- Understand the process of starting, progressing and ending mediation
- Understand the formal validity and enforceability of a mediation decision.

## After teaching the course, students acquire Competencies in:

- Out-of-court settlement of disputes
- Access to negotiation mechanisms
- Compliance with the procedures for the timely use of mediation
- Handling conflictual people
- Checking/comparing/choosing the best dispute resolution procedure
- Becoming a mediator

#### **Skills:**

Search, analysis and synthesis of data and information with special conflict resolution techniques
Adapting to new situations Respect for diversity and diversity multiculturalism
Demonstrate social, professional and ethical skills responsibilityIndividual and teamwork Decision making Drawing conclusions
Generating ideas

#### **COURSE CONTENT**

The course provides the theoretical and empirical foundations for the development of skills related to the emphasis given to practical application, the selection of the appropriate methodology and special rules for the out-of-court settlement of disputes, as well as the rules of submission of a dispute to mediation.

In particular, the concept of mediation is analyzed,

the importance of mediation and the role of the mediator;

the general principles of mediation, distinguish mediation from other alternative ways of dispute resolution (Negotiation, Court Mediation, Arbitration),

The legal framework of mediation (national and EU legislation), the agreement to submit to mediation are presented.

Mediation the code Ethics Of mediators (qualifications and appointment of mediators, independence and

impartiality, the remuneration of the mediator, the duty of fairness and confidentiality, the termination of the procedure), the responsibility of the mediator, the role of the lawyer (distinction between the duties of legal counsel – mediator), the procedure and its stages

mediation, preparation of mediation (initial stage of communication and preparation), communication techniques and

intervention (active listening, asking questions, paraphrasing, reframing, summarizing), empathy, basic

Principles of individual and group psychology, negotiation techniques, the importance of negotiations in mediation, general

principles of negotiation analysis, the method of negotiation based on interests and needs, the technique of generating ideas, techniques for breaking deadlocks in negotiations and techniques for managing power imbalance, co-mediation and electronics

Mediation (theory and practice).

## **TEACHING AND LEARNING METHODS - ASSESSMENT**

| Face-to-face and/or distance learning    |   |  |
|--|---|--|
| (synchronous and asynchronous education) |   |  |
|  |   |  |
| Teaching and communication               | ation   |  |
| eclass/elearning/zoom p                  | latform   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
| A '1                                     | Workload  |  |
| Activity                                 | Semester  |  |
|  |   |  |
| Lectures                                 | 30  |  |
| Exercises                                | 30  |  |
| Tutorial                                 | 30  |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
| Individual study                         | 60  |  |
| Total Course                             | 150   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
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|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  |   |  |
|  | Activity  Lectures Exercises Tutorial  Individual study |  |

# STUDENT EVALUATION

Description of the evaluation process

Assessment Language, Methods. Assessment Formative Inferential, or Multiple Test Selection Questions Short Reply essay development questions, problem solving,

Written

Assignment, Report / Report,
Oral Examination, Public
Presentation, Laboratory Work,
Clinical Examination of a
Patient, Artistic
Performance, Other / Others

Refer

explicitly

identified

evaluati

on criteria and whether and where they are accessible to students.

Final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple choice questions.

- I. Written final exam (100%) including:
- Problem solving with the techniques taught
- Comparative evaluation of theory elements

### **RECOMMENDED-BIBLIOGRAPHY**

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# C' SEMESTER

| CODE S | COURSE   | Credits<br>(ECTS) |
|--------|--|-------------------|
|        |  |                   |
| D      | Elaboration of Diploma Thesis (Final Dissertation) | 30                |
|        | TOTAL  | 30                |
|        | GRAND TOTAL A, B, C SEMESTERS                      | 90                |

# COURSE OUTLINE: MASTER THESIS (FINAL DISSERTATION) GENERAL

| FACULTY  | ECONOMI               | CS AND ADM    | INISTRATION           |         |
|--|-----------------------|---------------|-----------------------|---------|
| SECTION  | ACCOUNT               | ING AND INFO  | ORMATION SYST         | EMS     |
| LEVEL OF STUDY                                       | POSTGRADUATE          |               |                       |         |
| COURSE CODE  | D SEMESTER OF STUDY B |               | В                     |         |
| COURSE TITLE   | Dissertati            | on            |                       |         |
| INDEPENDENT TEAC                                     | HING ACTIV            | /ITIES        |                       |         |
| in case credits are awa                              | rded in dist          | inct parts of |                       |         |
| the course e.g. Lectures, L                          | aboratory E           | exercises     | WEEKLY HOURS TEACHING | DC      |
| etc. If credits are awarded                          |                       |               |                       | CREDITS |
| The total course list the v                          |                       | ning hours    | ILACIIIIO             |         |
| and the tota   | al credits            |               |                       |         |
|  |                       |               |                       |         |
| Lectures   |                       |               |                       | 6       |
| Lectures   |                       |               |                       | 0       |
|  |                       |               |                       |         |
| Add rows if needed. The te                           | aching orga           | nization      |                       |         |
|  |                       |               |                       |         |
| and teaching methods used are described in detail in |                       |               |                       |         |
| (d).   |                       |               |                       |         |
| COURSE TYPE  | SPECIALIZA            | I             |                       |         |
| general background,                                  | 31 ECH (EIZ)          | 111011        |                       |         |
| special  |                       |               |                       |         |
| background,  |                       |               |                       |         |
| specializatio  |                       |               |                       |         |
| n,   |                       |               |                       |         |
| general  |                       |               |                       |         |
| knowledge,   |                       |               |                       |         |
| development  |                       |               |                       |         |
| Skill  |                       |               |                       |         |
| PREREQUISITES  |                       |               |                       |         |
| COURSES:   |                       |               |                       |         |
|  |                       |               |                       |         |

| LANGUAGE OF | GREEK or English if foreigners are studying |
|-------------|---|
| INSTRUCTION | Students                                    |
| and EXAMS:  |   |
| THE COURSE  |   |
| IS OFFERED  |   |
| TO STUDENTS |   |
| Erasmus     |   |

| WEBSITE        |  |
|----------------|--|
| COURSE (URL)   |  |
| 0001102 (0112) |  |
|                |  |
|                |  |

#### **LEARNING OUTCOMES**

## **Learning Outcomes**

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

In the course, students acquire **Knowledge** in order to:

The Master's Thesis will give students the opportunity to engage in practice with a topic of their own choice and develop their skills in analyzing and evaluating contemporary business administration issues to improve organizational practice. Dissertation topics can aim to solve real ones

problems in specific fields of business activity during the selection of students upon proposal of the supervising professors.

Under the guidance of the supervising professor, students are given

the opportunity to acquire in-depth knowledge from the comprehensive study and investigation of a distinct subject of economics or law.

enterprises, with the aim of improving organizational practice by applying a systematic and scientific approach.

The development of research skills in written form, effective management of scientific material, and treatment of all

Research issues that will arise during the preparation of the diploma thesis, is also an integral part of the whole process.

#### **Abilities:**

Upon successful completion of the Diploma Thesis, participants should be able to:

- 1. Clearly recognize the limits of a problem to be solved and fully recognize its basic and secondary aspects, focusing on the most essential points for its solution.
- 2. Understand in depth the basic theories, scientific tools as well as best practices related to the topic of ongoing research.
- 3. Summarize the existing scientific knowledge on the selected topic of the ongoing research.
- 4. Design a research plan, develop appropriate methodology of approaching and investigating a topic under study and organize a plan for its implementation with emphasis mainly on solving real problems in specific fields.
- 5. Prepare a complete scientific/technical and/or professional study.
- 6. Communicate clearly and effectively

their conclusions, as well as the knowledge and reasoning on which they are based, successfully making a complete presentation through ICT before the three-member examination committee.

#### **Skills:**

### **Autonomous Work**

- Project planning and management
- Search, analyze and synthesize data and information, using the necessary technologies
- Interpretation and synthesis of knowledge
- Adapting to new situations
- Decision-making
- Promoting free, creative and inductive thinking
- Taking responsibility within the requirements for independent research and study
- Effective time management
- Effective presentation using tools for communication, discussion and presentation of ideas in writing

#### **COURSE CONTENT**

The topics of postgraduate dissertations should emphasize the practical application and problem solving of business law and economics governing the operation of a business.

The dissertation is prepared during the third semester of studies for students of the full-time program and the fifth semester of studies for students of the part-time program. The writing of the dissertation is done using a specific template following the standard guidelines regarding the configuration of the content and its overall appearance (e.g. numbering, line spacing, cover structure, content format, etc.). The length of a Master's Thesis (Master's Thesis) should usually be between 15,000 and 20,000 words.

## **TEACHING AND LEARNING METHODS - ASSESSMENT**

| DELIVERY METHOD                           | HODS - ASSESSMENT  Face-to-face and/or dista                                   | nnce learning |
|---|--|---------------|
| Face-to-face, Distance                    | Face-to-face and/or distance learning (synchronous and asynchronous education) |               |
| learning, etc.                            | (synchronous and asynchronous education)                                       |               |
| USE OF TECHNOLOGIES                       | Teaching and communication   |               |
| INFORMATION AND                           | eclass/elearning/zoom platform   |               |
| COMMUNICATIONS                            |  |               |
| Use of ICT in Teaching,                   |  |               |
| in the Laboratory                         |  |               |
| Education, in Communication               |  |               |
| with students TEACHING ORGANIZATION       |  | Workload      |
|   | Activity   |               |
| Described analytically the                |  | Semester      |
| mode and Methods                          | Lectures   | 30            |
| Teaching.                                 | Exercises  | 30            |
| Lectures Seminars                         | Tutorial   | 30            |
| Laboratory Exercise, Exercise             |  |               |
| Field, Study & Analysis                   |  |               |
| bibliography, tutorial,                   |  |               |
| and aprily, caterial,                     |  |               |
| Practice (Placement),                     |  |               |
| Clinical Practicing, Artistic             |  |               |
| Laboratory Interactive                    |  |               |
| teaching Educational                      | Individual study   | 60            |
| visits, Preparation of a study            | Total Course   | 150           |
| (project), Essay writing /                |  |               |
| Task Artistic                             |  |               |
| creation, etc.                            |  |               |
| Study hours are listed                    |  |               |
| his Student for every                     |  |               |
| Learning activity                         |  |               |
| as and The Hours                          |  |               |
| non<br>Guided Study                       |  |               |
| in accordance with the principles of ECTS |  |               |

# **STUDENT EVALUATION**Description of the evaluation process

Assessment Language, Assessment Methods, Formative Inferential, or Multiple Test Selection Questions Short Reply essay development questions, problem solving,

Written

Assignment, Report / Report,
Oral Examination, Public
Presentation, Laboratory Work,
Clinical Examination of a
Patient, Artistic
Performance, Other / Others

Refer

explicitly

identified

evaluati

on criteria and whether and where they are accessible to students.

Final assessment in the form of a written exam essay with the development/solution of problems and practice exercises, short answer questions, development questions and multiple choice questions.

- I. Written final exam (100%) including:
- Problem solving with the techniques taught
- Comparative evaluation of theory elements

## **LEARNING OUTCOMES**

**Learning Outcomes** 

## **Knowledge:**

The Master's Thesis will give students the opportunity to engage in practice with a topic of their own choice and develop their skills in analyzing and evaluating contemporary business administration issues to improve organizational practice. Dissertation topics can aim to solve real ones

problems in specific fields of business activity during the selection of students upon proposal of the supervising professors.

Under the guidance of the supervising professor, students are given the opportunity to acquire in-depth knowledge from the comprehensive study and investigation of a distinct subject of economics or law.

enterprises, with the aim of improving organizational practice by applying a systematic and scientific approach.

The development of research skills in written form, effective management of scientific material, and treatment of all

Research issues that will arise during the preparation of the diploma thesis, is also an integral part of the whole process.

#### **Abilities:**

Upon successful completion of the Diploma Thesis, participants should be able to:

- 7. Clearly recognize the limits of a problem to be solved and fully recognize its basic and secondary aspects, focusing on the most essential points for its solution.
- 8. Understand in depth the basic theories, scientific tools as well as best practices related to the topic of ongoing research.
- 9. Summarize the existing scientific knowledge on the selected topic of the ongoing research.
- 10. Design a research plan, develop appropriate methodology of approaching and investigating a topic under study and organize a plan for its implementation with emphasis mainly on solving real problems in specific fields.
- 11. Prepare a complete scientific/technical and/or professional study.
- 12. Communicate clearly and effectively

their conclusions, as well as the knowledge and reasoning on which they are based, successfully making a complete presentation through ICT before the three-member examination committee.

- Autonomous Work
- Project planning and management
- Search, analyze and synthesize data and information, using the necessary technologies
- Interpretation and synthesis of knowledge
- Adapting to new situations
- Decision-making
- Promoting free, creative and inductive thinking
- Taking responsibility within the requirements for independent research and study
- Effective time management
- Effective presentation using tools for communication, discussion and presentation of ideas in writing

## **TEACHING AND LEARNING METHODS - ASSESSMENT**

| TEACHING AND LEAKINING METHODS ASSESSMENT          |  |  |  |
|--|--|--|--|
| DELIVERY METHOD                                    | <ul> <li>Face-to-face communication between the student and the supervising professor</li> <li>Face-to-face implementation in research laboratories</li> <li>Remote study and implementation</li> <li>Remote tele-meetings</li> <li>Means of synchronous and asynchronous education</li> </ul> |  |  |
| USE OF INFORMATION TECHNOLOGIES AND COMMUNICATIONS | <ul> <li>Use of specialized software (e.g., statistical processing) depending on the needs of the subject</li> <li>Use of video meetings with</li> <li>Supervising Professor</li> </ul>  |  |  |

| TEACHING ORGANIZATION | Activity Bibliography Study and Analy 175hr Elaboration of work: programming data collection | Semester<br>Workload<br>/sis |
|-----------------------|--|------------------------------|
|                       | Meetings with supervisor hours, analysis Data and critical evaluation Thesis Writing         | 425                          |
|                       | Work, preparation hours of presentation  | 150                          |
|                       | Total Course<br>(25 hours load<br>work/ECTS)   | 750 hours (30<br>ECTS)       |

## STUDENT EVALUATION

The language of instruction and preparation of The diploma thesis is Greek or English. Postgraduate students must have been promoted in all courses in order to be allowed to prepare a Diploma Thesis. The dissertation is prepared during the third semester of studies for students of the full-time program and the fifth semester of studies for students of the part-time program.

## **Evaluation method:**

In order for the dissertation to be approved, the postgraduate student must defend it before a three-member Examination Committee either in person or by teleconference.

The examination takes place before the examination committee, is public, and ends with the grading of the dissertation on a numerical tenpoint scale. The Committee of Inquiry may ask for interventions to be made on the text. In this case, it also sets the deadline for delivery of the revised copy, up to a maximum of 4 weeks.

## **Completion deadline:**

The deadline for completion and submission of the dissertation is November 30th. In exceptional cases and for reasons of health or force majeure, the C.E., after

at the request of the student concerned

and the agreement of the supervising professor, may grant an extension or extensions of the duration of his/her dissertation as follows: Until the end of December (1st extension), with a written certificate of supervising professor, without penalty. Until the end of March (2nd extension), with a penalty of 100 euros and a maximum grade of nine (9). Until end of June (3rd extension), with a penalty of 150 euros and a maximum grade of eight (8). Until the end of September (4th and last extension), with a penalty of 200 euros and a maximum grade of seven (7). Student who cannot deliver his/her thesis until the fourth (4th) extension is not entitled to the Master's Degree (M.Sc.).

## **RECOMMENDED-BIBLIOGRAPHY**

It is proposed by the supervising professor, depending on the topic of the thesis