

# COLLEGE OF BUSINESS STUDIES

Απάντηση στην έκθεση εξωτερικής αξιολόγησης του Φορέα Διασφάλισης και Πιστοποίησης της Ποιότητας της Ανώτερης Εκπαίδευσης

## ACCOUNTING TECHNOLOGIST

Το Κολλέγιο εκφράζει την ευγνωμοσύνη του στην Επιτροπή αξιολόγησης για τις προσπάθειές της και χαιρετίζει τα εποικοδομητικά σχόλιά της σχετικά με το πρόγραμμα που υποβλήθηκε. Η Επιτροπή αξιολόγησης προέβη σε ορισμένες παρατηρήσεις και συστάσεις σχετικά με την υποβολή μας. Αυτές, μαζί με τις σχετικές απαντήσεις μας, όπου απαιτείται, καθορίζονται κατωτέρω:

### ΕΥΡΗΜΑΤΑ:

#### **1. ΑΠΟΤΕΛΕΣΜΑΤΙΚΟΤΗΤΑ ΔΙΔΑΚΤΙΚΟΥ ΕΡΓΟΥ - ΔΙΑΘΕΣΙΜΟΙ ΠΟΡΟΙ**

*Το διδακτικό έργο είναι επαρκώς σχεδιασμένο όπως και η διδασκαλία, η οποία θα γίνεται με οπτικοακουστικά μέσα, με σύγχρονες μεθόδους και με επαρκείς υποδομές. Το διδακτικό προσωπικό κρίνεται ως επαρκές με αρκετά καλές σπουδές και πρακτική εμπειρία. Το Πρόγραμμα, διαθέτει 18 Μέλη ΔΕΠ εκ των οποίων 8 κατέχουν διδακτορικό δίπλωμα. Η αναλογία full time- part time είναι αρκετά καλή με δέκα μέλη ΔΕΠ να είναι full time.*

### ΑΠΑΝΤΗΣΗ

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Με βάση τις διαβεβαιώσεις των υπευθύνων θα εφαρμόζονται θα διασφαλίζονται τα συστήματα διασφάλισης ποιότητας που απαιτούνται. Σύμφωνα με τα έγγραφα που μας δόθηκαν και με τις σχετικές διαβεβαιώσεις των υπευθύνων του ιδρύματος, διαπιστώσαμε ότι υπάρχει καταγεγραμμένος εσωτερικός κανονισμός λειτουργίας και διασφάλισης ποιότητας. Το Κολλέγιο έχει ξεκινήσει τις σχετικές διαδικασίες για διασφάλιση ποιότητας κατά ISO9001. Το πρόγραμμα του Κολλεγίου είναι προσανατολισμένο προς την αγορά παροχής λογιστικών και τραπεζικών υπηρεσιών. Σε αυτά τα πλαίσια, υπάρχει εγκεκριμένη διεθνής συνεργασία με τον Αμερικανικό Σύνδεσμο Τραπεζιτών, του οποίου το ενδεδειγμένο πρόγραμμα σπουδών ακολουθείται και αποτελεί έναν από τους βασικούς πυλώνες διασφάλισης ποιότητας των προγραμμάτων σπουδών. Επίσης, τα προγράμματα σπουδών αντικατοπτρίζουν αρκετές ενότητες (από 5 έως 9) του εκπαιδευτικού υλικού της Ένωσης Ορκωτών Ελεγκτών Λογιστών (ACCA) και αναμένεται να ενέχουν τις σχετικές απαλλαγές εξετάσεων αυτού του εξωτερικού φορέα. Συνεπώς, η διασφάλιση ποιότητας των προγραμμάτων σπουδών, κρίνεται ως επαρκής, τόσο με βάση τις εσωτερικές όσο και τις εξωτερικές διαδικασίες και πιστοποιήσεις.*

## **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Μία πρόταση της Επιτροπής είναι πως πιθανώς ένας πιο ταιριαστός τίτλος για το πρόγραμμα σπουδών θα ήταν "Accounting Technologist" ή "Accounting Specialist", μιας και βρίσκουμε ότι το "Banking Technician" ενδέχεται να ενέχει μια πιο μη εξειδικευμένη χρειά σαν τίτλος.*

## **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Ο τίτλος του προγράμματος θα γίνει από τώρα και στο εξής Accounting Technologist.**

## **2. ΠΡΟΓΡΑΜΜΑ ΣΠΟΥΔΩΝ ΚΑΙ ΤΙΤΛΟΙ ΣΠΟΥΔΩΝ**

*Ο σκοπός και τα μαθησιακά αποτελέσματα είναι επαρκώς καθορισμένα όπως και οι πιστωτικές μονάδες του προγράμματος.*

## **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Η δομή του προγράμματος είναι αρκετά καλή αλλά πάσχει, κατά τη γνώμη της επιτροπής από ένα μειονέκτημα. Όλα τα μαθήματα του προγράμματος και στα δύο έτη σπουδών είναι υποχρεωτικά, χωρίς δυνατότητα επιλογής κάποιου μαθήματος από τους φοιτητές. Θα προτεινάμε να προστεθούν μαθήματα επιλογής, ιδανικά στο 2<sup>ο</sup> έτος σπουδών, ώστε να διευρυνθεί τόσο η γνώση των φοιτητών όσο και να εμπλουτιστεί το πρόγραμμα προς όφελος των φοιτητών.*

## **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Έχουν μεταφερθεί τα μαθήματα ENG201 Business writing και MAT201 Business Statistics από τον κατάλογο υποχρεωτικών μαθημάτων δευτέρου χρόνου στον κατάλογο μαθημάτων επιλογής (Παράρτημα Α). Επίσης έχουν προστεθεί στον κατάλογο μαθημάτων επιλογής τα μαθήματα MGT205 Industrial Relations (Παράρτημα Β), HIST201 History of Modern Europe (Παράρτημα Γ), MAR201 Consumer Behaviour, FIN 201 Managerial Finance, MAR101 Introduction to Marketing (Παράρτημα Δ).**

*Επιπλέον, παρατηρήσαμε ότι στους καθηγητές έχει γίνει ανάθεση μαθημάτων συναφών προς το αντικείμενο τους.*

## **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Η ποιότητα διασφαλίζεται επαρκώς μέσα από τον εσωτερικό κανονισμό του προγράμματος, την εξωτερική διασύνδεση και δυναμική πιστοποίηση/αναγνώριση από διεθνείς φορείς, ενώ υπάρχει προτεινόμενος μηχανισμός αξιολόγησης των καθηγητών από τους φοιτητές.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Η διαχείριση του Προγράμματος δυναμικά φαίνεται επαρκής και θεωρούμε ότι θα είναι επιτυχής.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Το Πρόγραμμα απευθύνεται σε Κύπριους φοιτητές αλλά και σε αλλοδαπούς ενώ το Ίδρυμα ήδη έχει συνεργασία και προτεινόμενη πιστοποίηση από το American Bankers' Association, σε όρους παροχής παράλληλου Diploma, καθώς και πιθανή αναγνώριση ενοτήτων με τον Association of Chartered Certified Accountants (ACCA) δια μέσου άλλου προγράμματος σπουδών.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Το πρόγραμμα είναι σχεδιασμένο ώστε να προετοιμάσει τους αποφοίτους για την αγορά εργασίας τόσο στον ιδιωτικό όσο και στον δημόσιο τομέα. Σε αυτό θα βοηθήσει περαιτέρω η υιοθέτηση της πρακτικής άσκησης ως μαθήματος επιλογής.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε ότι η πρακτική άσκηση θα βοηθήσει τους φοιτητές. Έχοντας υπόψη το υφιστάμενο εργασιακό περιβάλλον στις Κυπριακές τράπεζες και τη σχέση του Κολλεγίου με τον τραπεζικό τομέα λόγω του IBS (Ινστιτούτο Τραπεζικής Επιμόρφωσης) θα μεσολαβήσουμε ώστε οι φοιτητές μας να έχουν την ευκαιρία για πρακτική άσκηση (internship) τους καλοκαιρινούς μήνες των διακοπών (τουλάχιστον δύο εβδομάδες).**

### **3. ΕΡΕΥΝΗΤΙΚΟ ΕΡΓΟ ΚΑΙ ΣΥΝΕΡΓΕΙΑ ΜΕ ΤΗ ΔΙΔΑΣΚΑΛΙΑ**

*Το πρόγραμμα έχει πρωτίστως διδακτικό χαρακτήρα. Από τα βιογραφικά που είδαμε και τις συζητήσεις που πραγματοποιήσαμε με μέλη του ακαδημαϊκού και διδακτικού προσωπικού διαπιστώσαμε ότι υπάρχουν αρκετοί κάτοχοι διδακτορικού τίτλου, ενώ όλοι οι διδάσκοντες έχουν τίτλο μεταπτυχιακών σπουδών και πλούσια σχετική επαγγελματική εμπειρία, καθώς και διδακτική επάρκεια. Μερικά μέλη του προσωπικού*

έχουν ενεργά ερευνητικά ενδιαφέροντα. Η επιτροπή συνιστά τη διεύρυνση προσπάθειας για τη συνέργεια έρευνας και διδασκαλίας, ακόμα και για πρωτίστως επαγγελματικά-προσανατολισμένα προγράμματα. Μεσοπρόθεσμα, η συνέργεια αυτή θα πρέπει να καθοδηγείται από ίδια έρευνα των μελών του ακαδημαϊκού προσωπικού.

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Υπάρχουν ήδη αρκετά μέλη του ακαδημαϊκού προσωπικού που έχουν δημοσιεύσεις σε έγκριτα επιστημονικά περιοδικά, όπως ο Χριστόδουλος Χριστοδούλου, Ανδρέας Σάββα Χατζηξενοφώντος, Μιχάλης Καμμάς, Μανώλης Διακουράκης και Τζώρτζια Πάρπα, ενώ σχεδόν όλοι οι διδάσκοντες έχουν τίτλο μεταπτυχιακών σπουδών και πλούσια σχετική επαγγελματική και ακαδημαϊκή εμπειρία. Αναμένεται από τους διδάσκοντες να ασχοληθούν με την έρευνα και να δημοσιεύουν άρθρα σε έγκριτα επιστημονικά – ερευνητικά περιοδικά. Οι ιδιοκτήτες του Κολλεγίου έχουν ήδη δεσμευτεί ότι το 20% από τα κέρδη του Κολλεγίου θα παραχωρείται στην έρευνα.

#### **4. ΥΠΗΡΕΣΙΕΣ ΔΙΟΙΚΗΣΗΣ, ΦΟΙΤΗΤΙΚΗΣ ΜΕΡΙΜΝΑΣ ΚΑΙ ΥΠΟΣΤΗΡΙΞΗΣ ΤΟΥ ΔΙΔΑΚΤΙΚΟΥ ΕΡΓΟΥ**

Οι διοικητικοί μηχανισμοί είναι ικανοποιητικοί, η υποδομή είναι αρκετά καλή για να εξυπηρετήσει τα 40 άτομα τα οποία ευελπιστούν ότι θα εισαχθούν τον ερχόμενο Σεπτέμβριο. Η βιβλιοθήκη είναι σε καλό σημείο διαθέτει αρκετά βιβλία ενώ οι φοιτητές έχουν ηλεκτρονική πρόσβαση σε ηλεκτρονικά βιβλία και περιοδικά. Το πρόγραμμα θα είναι βιώσιμο με τα δίδακτρα που έχουν τεθεί ειδικά μετά την πάροδο του πρώτου έτους σπουδών όπου οι πόροι θα είναι περιορισμένοι. Επιπλέον, έχουν εξασφαλιστεί οι αναγκαίοι πόροι για την επιτυχή έναρξη λειτουργίας του Κολλεγίου. Το ίδρυμα διαθέτει ικανοποιητική εμπειρία στη διαχείριση των οικονομικών του.

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.

## ΣΥΜΠΕΡΑΣΜΑΤΑ ΚΑΙ ΕΙΣΗΓΗΣΕΙΣ ΤΗΣ ΕΠΙΤΡΟΠΗΣ ΕΞΩΤΕΡΙΚΗΣ ΑΞΙΟΛΟΓΗΣΗΣ

Η παρούσα κατάσταση του ιδρύματος, καλές πρακτικές, αδυναμίες που εντοπίστηκαν κατά τη διαδικασία της ιδρυματικής αξιολόγησης από την Επιτροπή Εξωτερικής Αξιολόγησης, εισηγήσεις για βελτίωση.

### Αρνητικά στοιχεία του Προγράμματος

- Στο Πρόγραμμα προτείνεται να προστεθούν μαθήματα επιλογής.

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Έχουν μεταφερθεί τα μαθήματα ENG201 Business writing και MAT201 Business Statistics από τον κατάλογο υποχρεωτικών μαθημάτων δευτέρου χρόνου στον κατάλογο μαθημάτων επιλογής (Παράρτημα Α). Επίσης έχουν προστεθεί στον κατάλογο μαθημάτων επιλογής τα μαθήματα MGT205 Industrial Relations (Παράρτημα Β), HIST201 History of Modern Europe (Παράρτημα Γ), MAR201 Consumer Behaviour, FIN 201 Managerial Finance, MAR101 Introduction to Marketing (Παράρτημα Δ).

- Πρέπει να αυξηθεί ο αριθμός διδασκόντων πλήρους και αποκλειστικής απασχόλησης οι οποίοι στην πλειοψηφία τους θα πρέπει να είναι κάτοχοι διδακτορικού διπλώματος. Στους καθηγητές πλήρους απασχόλησης θα πρέπει να παρέχονται κίνητρα για την ενασχόλησή τους με την Ακαδημαϊκή έρευνα.

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Έχουμε ήδη προβεί στην υπογραφή προσύμφωνων με μέλη του ακαδημαϊκού προσωπικού που είναι κάτοχοι διδακτορικού διπλώματος και έχουν σταλεί ήδη στο Φορέα Διασφάλισης και Πιστοποίησης της Ποιότητας της Ανώτερης Εκπαίδευσης. Να σημειωθεί ότι οι ιδιοκτήτες του Κολλεγίου έχουν δεσμευτεί όπως το 20% των κερδών θα καταβάλλεται για σκοπούς έρευνας.

- Η βιβλιοθήκη θα πρέπει να επιδιώξει συνεργασίες με τις άλλες βιβλιοθήκες που λειτουργούν στα κρατικά ιδρύματα της Κύπρου (κυρίως με τη βιβλιοθήκη του Πανεπιστημίου της Κύπρου), και να εξασφαλιστεί η πρόσβαση των φοιτητών του Κολλεγίου σε αυτές.

#### **ΑΠΑΝΤΗΣΗ**

Στο παρόν στάδιο υπάρχει έμμεση συνεργασία με τα κρατικά ιδρύματα της Κύπρου μέσω του ΚΕΒΕΠ (Κυπριακή Ένωση Βιβλιοθηκονόμων Επιστημόνων Πληροφόρησης). Μελλοντικά με την άφιξη φοιτητών στο Κολλέγιο, θα επιδιώξουμε άμεση συνεργασία με τις βιβλιοθήκες κρατικών ιδρυμάτων.

- *Μεσοπρόθεσμα θα πρέπει να καταβληθεί προσπάθεια ώστε να εξασφαλιστεί σύνδεση με περισσότερες ηλεκτρονικές βιβλιοθήκες για την καλύτερη πρόσβαση φοιτητών και διδασκόντων σε ηλεκτρονικές βάσεις δεδομένων, σε ηλεκτρονικά βιβλία και ηλεκτρονικών επιστημονικών περιοδικών.*

#### **ΑΠΑΝΤΗΣΗ**

Η βιβλιοθήκη διαχειρίζεται από αρμόδια εξειδικευμένη βιβλιοθηκονόμο. Έχει δοκιμαστική συνδρομή στη βάση βιβλιογραφίας και περιοδικών ProQuest, η οποία ενέχει ικανοποιητική κάλυψη ακαδημαϊκού υλικού. Η συνδρομή θα ισχύσει κανονικά από τον Σεπτέμβριο 2018. Έχει ικανοποιητικούς τόμους βιβλίων για τον προσδοκώμενο αριθμό φοιτητών του πρώτου έτους. Η βιβλιοθηκονόμος διερευνά για ηλεκτρονικές βάσεις δεδομένων που να καλύπτουν τις ανάγκες περισσότερων φοιτητών και διδασκόντων για μελλοντική χρήση.

- *Τα αναλυτικά μαθησιακά αποτελέσματα που περιγράφονται στον οδηγό προγράμματος σπουδών και στις αναλυτικές περιγραφές των μαθημάτων πρέπει να πληρούν τα ακόλουθα πρότυπα: 1) Να τονίζουν το προτεινόμενο επαγγελματικό περιεχόμενο, σε σχέση με το θεωρητικό, ιδιαίτερα εάν το τελευταίο δεν αποτελεί το κυρίαρχο στοιχείο 2) να ακολουθούν τις αρχές SMART με ιδιαίτερη έμφαση στη μέτρηση/αξιολόγηση των μαθησιακών αποτελεσμάτων. 3) Να χρησιμοποιούν ενεργά ρήματα στη περιγραφή αποτελεσμάτων.*

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Έχει γίνει επανεξέταση των μαθησιακών αποτελεσμάτων για όλα τα μαθήματα και εκεί που χρειάζεται έγιναν αλλαγές με βάση την πιο πάνω εισήγηση. (Βλέπε Παραρτήματα Β,Γ,Δ,Ε)

- *Πρόσκληση επισκεπτών καθηγητών με αναγνωρισμένα ισχυρά ερευνητικά προσόντα.*

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Στοχεύουμε στο να συνεργαστούμε με αξιόλογα Ιδρύματα Τριτοβάθμιας Εκπαίδευσης και είμαστε ήδη σε επικοινωνία με καθηγητές διεθνούς αναγνώρισης όπως είναι ο Καθηγητής Λάκης Καουνίδης (Διευθυντής Προγράμματος MSc Project Management, Royal Holloway University London) και ο Καθηγητής Χρήστος Γκόρτσος (Καποδιστριακό Πανεπιστήμιο Αθηνών, επισκέπτης καθηγητής στο Europa-Institut του Πανεπιστημίου Saarland (Γερμανία) και ερευνητικός συνεργάτης στο University Research Priority Program (URPP): Financial Market Regulation του Πανεπιστημίου της Ζυρίχης). Αναγνωρίζουμε ότι τέτοιου είδους καθηγητές θα ανεβάσουν το επίπεδο ενός νέου Κολλεγίου.

- Έλλειψη προσωπικών γραφείων των καθηγητών πέρα από την ακαδημαϊκή διευθύντρια και ενός χώρου με τρία γραφεία.

#### **ΑΠΑΝΤΗΣΗ**

Τα γραφεία του ακαδημαϊκού προσωπικού είναι δύο. Ένα στο πρώτο όροφο εμβαδού 21.3 τ.μ. και ακόμα ένα ίδιο στον τρίτο όροφο χωρητικότητας 12 καθηγητών. Επίσης οι καθηγητές μπορούν να χρησιμοποιούν την αίθουσα συνεδριάσεων για τυχόν προσωπικές συναντήσεις με τους φοιτητές.

- Η πρακτική άσκηση δεν υφίσταται ως μάθημα επιλογής (με πιστωτικές μονάδες) και ενδείκνυται να θεωρηθεί ως επιλογή, ώστε οι φοιτητές να αποκτήσουν εργασιακή εμπειρία αν δεν έχουν.

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε ότι η πρακτική άσκηση θα βοηθήσει τους φοιτητές. Έχοντας υπόψη το υφιστάμενο εργασιακό περιβάλλον στις Κυπριακές τράπεζες και τη σχέση του Κολλεγίου με τον τραπεζικό τομέα λόγω IBS (Ινστιτούτο Τραπεζικής Επιμόρφωσης) θα μεσολαβήσουμε ώστε οι φοιτητές μας να έχουν την ευκαιρία για πρακτική άσκηση (internship) τους καλοκαιρινούς μήνες των διακοπών (τουλάχιστον δύο εβδομάδες).

### **1. ΑΠΟΤΕΛΕΣΜΑΤΙΚΟΤΗΤΑ ΔΙΔΑΚΤΙΚΟΥ ΕΡΓΟΥ-ΔΙΑΘΕΣΙΜΟΙ ΠΟΡΟΙ**

1.1.3.2, 1.1.3.3; 1.1.5-1.1.12:

Το Κολλέγιο και το πρόγραμμα σπουδών είναι σε διαδικασία αίτησης προς άδεια λειτουργίας. Σαν αποτέλεσμα η ιστοσελίδα και οι σχετικοί μηχανισμοί ενημέρωσης και επικοινωνίας δεν είναι ακόμα ενεργοποιημένοι. Κατά την επίσκεψη, τα μέλη της επιτροπής είδαν προεπισκόπηση της σελίδας και των σχετικών μηχανισμών της. Οι υπεύθυνοι του ιδρύματος διαβεβαίωσαν ικανοποιητικά για τη πρόθεση και πρόληψη αναφορικά με τη θεσμοθέτηση των σχετικών μηχανισμών. Σχετικές αναφορές γίνονται και στο υλικό που αποστάλθηκε στην επιτροπή και κρίνονται ως ικανοποιητικές.

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

Ο προσδοκώμενος αριθμός φοιτητών κατά το πρώτο έτος λειτουργίας είναι 20-40, με το μέγιστο αριθμό φοιτητών κατά τμήμα να είναι στους 40. Οι μισοί φοιτητές

αναμένεται να είναι Κύπριοι και Έλληνες και οι υπόλοιποι φοιτητές αλλοδαποί, με χώρες προέλευσης την Ινδία, την Ουκρανία, τη Ρωσία, την Κίνα, μεταξύ άλλων.

## **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

1.2.3-1.2.4:

Το Κολλέγιο είναι ακόμα υπό ιδρυματική αξιολόγηση και δεν έχουν ακόμα τεθεί σε εφαρμογή τα συστήματα ανατροφοδότησης των φοιτητών και αξιολόγησης. Παρόλα αυτά, η επιτροπή έλαβε δείγμα ερωτηματολογίου αξιολόγησης.

1.2.2, 1.2.6:

Το πρόγραμμα είναι προσαρμοσμένο στα πρότυπα της επαγγελματικής εκπαίδευσης ενηλίκων. Κατά την επίσκεψη έγινε επίδειξη ειδικής πλατφόρμας που έχει κατασκευαστεί ειδικά για να υποστηρίξει υλικοτεχνικά το ακαδημαϊκό και διοικητικό έργο του προγράμματος και του ιδρύματος, σε συνεργασία με λογισμικό της Microsoft.

## **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

1.3.2.2, 1.3.1, 1.3.7:

Η πτυχή των συναφών ακαδημαϊκών δημοσιεύσεων από τα μέλη του ακαδημαϊκού προσωπικού χρειάζεται υποστήριξη και ενίσχυση μεσοπρόθεσμα, τόσο από το ίδρυμα όσο και από την οργάνωση του χρόνου και αποκλειστική ενασχόληση των ίδιων των ακαδημαϊκών.

## **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Για την ανέλιξη και την υποστήριξη του ακαδημαϊκού προσωπικού, τη διεθνή προβολή τόσο των καθηγητών όσο και του Κολλεγίου θα επικεντρωθούμε στην ερευνητική δραστηριότητα. Στόχος μας είναι η δημοσίευση άρθρων σε επίσημα επιστημονικά περιοδικά κατηγορίας 3 και άνω. Όπως προαναφέραμε οι ιδιοκτήτες του Κολλεγίου έχουν ήδη δεσμευτεί ότι το 20% από τα κέρδη του Κολλεγίου θα παραχωρείται στην έρευνα. Το Κολλέγιο θα προτρέπει την ενασχόληση του υφιστάμενου ακαδημαϊκού προσωπικού με την έρευνα μέσω ελκυστικών πακέτων εργοδότησης που θα περιλαμβάνουν κάλυψη ερευνητικών εξόδων, αύξηση μισθοδοσίας και επίδομα συμμετοχής σε συνέδρια με σκοπό την έρευνα. Επιπλέον, το Κολλέγιο θα υποβάλει αιτήσεις για εξωτερική χρηματοδότηση της έρευνας, κυρίως μέσω του ευρωπαϊκού ερευνητικού προγράμματος Ορίζοντας 2020.**



## **2. ΠΡΟΓΡΑΜΜΑ ΣΠΟΥΔΩΝ ΚΑΙ ΤΙΤΛΟΙ ΣΠΟΥΔΩΝ**

### 2.1.1, 2.1.2:

Ο τρόπος παρουσίασης των μαθησιακών αποτελεσμάτων χρειάζεται βελτίωση ως προς την παρουσίαση. Προτείνεται η χρήση ενεργητικών ρημάτων, η συγγραφή σύμφωνα με τις αρχές SMART, και η καλύτερη ανταπόκριση στο περισσότερο πρακτικό και λιγότερο θεωρητικό υπόβαθρο.

#### **ΑΠΑΝΤΗΣΗ**

**Έχει γίνει αναπροσαρμογή των μαθησιακών αποτελεσμάτων για όλα τα μαθήματα. (Βλέπε ΠΑΡΑΡΤΗΜΑΤΑ Β,Γ,Δ,Ε)**

### 2.1.3:

*Το πρόγραμμα είναι πλήρως εναρμονισμένο με τις υπαγορεύσεις και προσδοκίες επαγγελματικών σωμάτων, όπως το ABA (American Bankers' Association) και το ACCA (Association of Chartered Certified Accountants).*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

### 2.3.4:

*Το Κολλέγιο είναι σε διαδικασία ίδρυσης και πιστοποίησης. Σαν αποτέλεσμα, σε αυτή τη φάση προετοιμασίας, η ιδρυτική ομάδα έχει ενισχυμένο ρόλο. Αναμένεται ότι μεσοπρόθεσμα, οι θεσμικοί ρόλοι εσωτερικού ελέγχου θα μοιραστούν σε ευρύτερο πλαίσιο, όπως προβλέπεται στο οργανόγραμμα.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

### 2.4.2, 2.4.3:

*Η επιτροπή κρίνει ότι τα αναμενόμενα μαθησιακά αποτελέσματα που έλαβε είναι γραμμένα φιλόδοξα και ίσως όχι σε απόλυτη αντιστοιχία με τους προσδοκώμενους και εφικτούς στόχους του προγράμματος. Προτείνεται η χρήση ενεργητικών ρημάτων, η συγγραφή σύμφωνα με τις αρχές SMART, και η καλύτερη ανταπόκριση στο περισσότερο πρακτικό και λιγότερο θεωρητικό υπόβαθρο.*

#### **ΑΠΑΝΤΗΣΗ**

**Έχει γίνει αναπροσαρμογή των μαθησιακών αποτελεσμάτων για όλα τα μαθήματα. (Βλέπε ΠΑΡΑΡΤΗΜΑΤΑ Β,Γ,Δ,Ε)**

2.4.5- 2.4.7:

*Το Κολλέγιο είναι ακόμα σε διαμόρφωση αναμένοντας την εξέταση της αίτησης λειτουργίας. Στην επιτροπή επιδείχτηκαν δείγματα σχετικά με τον τρόπο δημοσίευσης και ανάρτησης των σχετικών πληροφοριών, τα οποία ήταν ικανοποιητικά.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

2.5.1 -2.5.2:

*Το Κολλέγιο είναι ακόμα σε διαμόρφωση αναμένοντας την εξέταση της αίτησης λειτουργίας. Στην επιτροπή δεν επιδείχτηκαν επαρκή δείγματα υπάρχοντος σχεδιασμού για διεθνείς συνεργασίες με ακαδημαϊκά ιδρύματα και ακαδημαϊκούς εγνωσμένου κύρους.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Στοχεύουμε στο να συνεργαστούμε με αξιόλογα Ιδρύματα Τριτοβάθμιας Εκπαίδευσης και είμαστε ήδη σε επικοινωνία με καθηγητές διεθνούς αναγνώρισης όπως είναι ο Καθηγητής Λάκης Καουνίδης (Διευθυντής Προγράμματος MSc Project Management, Royal Holloway University London) και ο Καθηγητής Χρήστος Γκόρτσος (Καποδιστριακό Πανεπιστήμιο Αθηνών, επισκέπτης καθηγητής στο Europa-Institut του Πανεπιστημίου Saarland (Γερμανία) και ερευνητικός συνεργάτης στο University Research Priority Program (URPP): Financial Market Regulation του Πανεπιστημίου της Ζυρίχης). Αναγνωρίζουμε ότι τέτοιου είδους καθηγητές θα ανεβάσουν το επίπεδο ενός νέου Κολλεγίου.**

*Παρότι το διετές πρόγραμμα είναι ιδιαίτερο και προσαρμοσμένο στα δεδομένα της Κύπρου κρίνεται ως θετικά συγκρίσιμο και ανταγωνιστικό με αντίστοιχα προγράμματα στην Κύπρο και το εξωτερικό.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

2.6.1 - 2.6.3:

*Το Κολλέγιο είναι ακόμα σε διαμόρφωση αναμένοντας την εξέταση της αίτησης λειτουργίας του. Η επιτροπή αναμένει επαρκή απορρόφηση των σπουδαστών στη σχετική αγορά εργασίας και ικανοποιητική σύνδεση με την κοινωνία.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

### **3. ΕΡΕΥΝΗΤΙΚΟ ΕΡΓΟ ΚΑΙ Η ΣΥΝΕΡΓΕΙΑ ΜΕ ΤΗ ΔΙΔΑΣΚΑΛΙΑ**

*Το πρόγραμμα είναι καθαρά διδακτικού χαρακτήρα προς το παρόν. Το Κολλέγιο είναι ακόμα σε διαμόρφωση αναμένοντας την εξέταση της αίτησης λειτουργίας του. Κατά τη διάρκεια της συνάντησης, Οι υπεύθυνοι του ιδρύματος διαβεβαίωσαν τα μέλη της Επιτροπής ότι ένα ικανοποιητικό μέρος των κερδών (20%) θα διατίθεται για τη χρηματοδότηση των ερευνητικών δραστηριοτήτων των μελών του ακαδημαϊκού προσωπικού. Η επιτροπή θεωρεί ότι αυτό θα αποτελέσει μια καλή πρακτική για τη σύνδεση της έρευνας με την διδακτική δραστηριότητα στα πλαίσια του προγράμματος. Βρίσκει επίσης ότι τα προφίλ των ακαδημαϊκών μελών του ιδρύματος χρειάζονται ενθάρρυνση και ενίσχυση όσον αφορά την ερευνητική τους δραστηριότητα.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

### **4. ΥΠΗΡΕΣΙΕΣ ΔΙΟΙΚΗΣΗΣ, ΦΟΙΤΗΤΙΚΗΣ ΜΕΡΙΜΝΑΣ ΚΑΙ ΥΠΟΣΤΗΡΙΞΗΣ ΤΟΥ ΔΙΔΑΚΤΙΚΟΥ ΕΡΓΟΥ**

*Ο σχετικός σχεδιασμός, όπως παρουσιάστηκε και αναλύθηκε στα μέλη της επιτροπής αξιολόγησης, κρίνεται ως επαρκής για την παρούσα φάση.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Το Κολλέγιο είναι ακόμα σε διαμόρφωση αναμένοντας την εξέταση της αίτησης λειτουργίας του. Η ηλεκτρονική πλατφόρμα που επιδείχτηκε στην επιτροπή είναι πολύ καλή και υποστηρίζει τη διδακτική προσπάθεια των διδασκόντων και των φοιτητών, σε πολύ μεγάλο βαθμό.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

*Με βάση τα στοιχεία που δόθηκαν και ελέγχθηκαν, το πρόγραμμα κρίνεται ως βιώσιμο, με νεκρό σημείο τους 40 φοιτητές τον πρώτο χρόνο.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Δεν χρειάζεται οποιαδήποτε ενέργεια.**

## **ΚΑΤΑΛΗΚΤΙΚΑ ΣΧΟΛΙΑ - ΕΙΣΗΓΗΣΕΙΣ**

*Θα επιθυμούσαμε να εισηγηθούμε να προστεθούν μαθήματα επιλογής στο πρόγραμμα.*

### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Έχουν μεταφερθεί τα μαθήματα ENG201 Business writing και MAT201 Business Statistics από το κατάλογο υποχρεωτικών μαθημάτων δευτέρου χρόνου στο κατάλογο μαθημάτων επιλογής (Παράρτημα Α). Επίσης έχουν προστεθεί στο κατάλογο μαθημάτων επιλογής τα μαθήματα MGT205 Industrial Relations (Παράρτημα Β), HIST201 History of Modern Europe (Παράρτημα Γ), MAR201 Consumer Behaviour, FIN 201 Managerial Finance, MAR101 Introduction to Marketing (Παράρτημα Δ).

*Προσπάθεια πρέπει να καταβληθεί ώστε να αυξηθεί ο αριθμός διδασκόντων πλήρους και αποκλειστικής απασχόλησης οι οποίοι στη πλειοψηφία τους θα πρέπει να είναι κάτοχοι διδακτορικού διπλώματος. Στους καθηγητές πλήρους απασχόλησης θα πρέπει να παρέχονται κίνητρα για την ενασχόλησή τους με την Ακαδημαϊκή έρευνα.*

### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Έχουμε ήδη προβεί στην υπογραφή προσύμφωνων με μέλη του ακαδημαϊκού προσωπικού που είναι κάτοχοι διδακτορικού διπλώματος και έχουν σταλεί ήδη στο Φορέα Διασφάλισης και Πιστοποίησης της Ποιότητας της Ανώτερης Εκπαίδευσης. Για την ανέλιξη και την υποστήριξη του ακαδημαϊκού προσωπικού, τη διεθνή προβολή τόσο των καθηγητών όσο και του Κολλεγίου θα επικεντρωθούμε στην ερευνητική δραστηριότητα. Στόχος μας είναι η δημοσίευση άρθρων σε επίσημα επιστημονικά περιοδικά κατηγορίας 3 και άνω. Όπως προαναφέραμε οι ιδιοκτήτες του Κολλεγίου έχουν ήδη δεσμευτεί ότι το 20% από τα κέρδη του Κολλεγίου θα παραχωρείται στην έρευνα. Το Κολλέγιο θα προτρέπει την ενασχόληση του υφιστάμενου ακαδημαϊκού προσωπικού με την έρευνα μέσω ελκυστικών πακέτων εργοδότησης που θα περιλαμβάνουν κάλυψη ερευνητικών εξόδων, αύξηση μισθοδοσίας και επίδομα συμμετοχής σε συνέδρια με σκοπό την έρευνα. Επιπλέον, το Κολλέγιο θα υποβάλει αιτήσεις για εξωτερική χρηματοδότηση της έρευνας, κυρίως μέσω του ευρωπαϊκού ερευνητικού προγράμματος Ορίζοντας 2020.

*Πρόβλεψη θα πρέπει να υπάρξει ώστε να έχουν το δικό τους ήσυχο χώρο και να διενεργούν απρόσκοπτα την έρευνά τους.*

### **ΑΠΑΝΤΗΣΗ**

Τα γραφεία του ακαδημαϊκού προσωπικού είναι δύο. Ένα στο πρώτο όροφο εμβαδού 21.3 τ.μ. και ακόμα ένα ίδιο στον τρίτο όροφο χωρητικότητας 12 καθηγητών. Επίσης οι καθηγητές μπορούν να χρησιμοποιούν την αίθουσα

συνεδριάσεων για τυχόν προσωπικές συναντήσεις με τους φοιτητές. Με την αύξηση των φοιτητών πέραν των σημερινών δυνατοτήτων του κτιρίου θα επεκταθούμε και σε νέα κτίρια.

*Θα προτείνουμε οι καθηγητές να διανέμουν στους φοιτητές πρόσφατα άρθρα από τα διεθνώς αναγνωρισμένα επιστημονικά περιοδικά, Journal of Accounting Research και Journal of Accounting and Economics ώστε οι φοιτητές να αποχτούν σφαιρική γνώση.*

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Όσον αφορά τον τρόπο διδασκαλίας, ήδη συμπεριλαμβάνεται η χρήση επιστημονικών άρθρων από τους ακαδημαϊκούς και θα εντάξουμε στο διδακτικό μας υλικό άρθρα από τα διεθνώς αναγνωρισμένα επιστημονικά περιοδικά Journal of Accounting Research και Journal of Accounting and Economics, όπως μας προτείνετε.

*Πέρα από τη μαθησιακή εμβάθυνση στην τάξη συνιστούμε ταχτικές επισκέψεις των φοιτητών σε επιχειρήσεις της Κύπρου ώστε να βλέπουν την καθημερινή λειτουργία ενός χώρου εργασίας στον οποίο θα κληθούν να υπηρετήσουν.*

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε και θα γίνει.

*Συμμετοχή φοιτητών σε διεθνείς διαγωνισμούς (business games) ώστε να εξοικειωθούν οι φοιτητές στο διεθνή ανταγωνισμό και να εξασφαλιστεί η διεθνής προβολή του Κολλεγίου.*

#### **ΑΠΑΝΤΗΣΗ**

Συμφωνούμε. Το διοικητικό προσωπικό του Κολλεγίου θα είναι ενήμερο για τα διεθνή σεμινάρια, συνέδρια, διαγωνισμούς και ημερίδες που θα διεξάγονται κάθε χρόνο και με τη σειρά του θα ενημερώνει τα μέλη του ακαδημαϊκού προσωπικού και τους φοιτητές, οι οποίοι θα δηλώνουν τη συμμετοχή τους για εξοικείωση στο διεθνή ανταγωνισμό και προβολή του Κολλεγίου στο εξωτερικό. Τα έξοδα συμμετοχής θα καλύπτονται από το Κολλέγιο.

*Η βιβλιοθήκη πρέπει να επιδιώξει συνεργασίες με τις άλλες βιβλιοθήκες που λειτουργούν στα κρατικά πανεπιστήμια και να εξασφαλιστεί η πρόσβαση των φοιτητών του Κολλεγίου σε αυτές.*

#### **ΑΠΑΝΤΗΣΗ**

Στο παρόν στάδιο υπάρχει έμμεση συνεργασία με τα κρατικά ιδρύματα της Κύπρου μέσω του ΚΕΒΕΠ (Κυπριακή Ένωση Βιβλιοθηκονόμων Επιστημόνων Πληροφόρησης). Μελλοντικά με την άφιξη φοιτητών στο Κολλέγιο, θα επιδιώξουμε άμεση συνεργασία με τις βιβλιοθήκες κρατικών ιδρυμάτων.

*Επιβάλλεται να γίνονται ανά τακτά διαστήματα πρόσκληση επισκεπτών καθηγητών με αναγνωρισμένα ισχυρά ερευνητικά προσόντα ώστε να συμβάλουν στην άνοδο του επιπέδου της έρευνας των εκπαιδευτικών του ιδρύματος.*

#### **ΑΠΑΝΤΗΣΗ**

**Συμφωνούμε. Στοχεύουμε στο να συνεργαστούμε με αξιόλογα Ιδρύματα Τριτοβάθμιας Εκπαίδευσης και είμαστε ήδη σε επικοινωνία με καθηγητές διεθνούς αναγνώρισης όπως είναι ο Καθηγητής Λάκης Καουνίδης (Διευθυντής Προγράμματος MSc Project Management, Royal Holloway University London) και ο Καθηγητής Χρήστος Γκόρτσος (Καποδιστριακό Πανεπιστήμιο Αθηνών, επισκέπτης καθηγητής στο Europa-Institut του Πανεπιστημίου Saarland (Γερμανία) και ερευνητικός συνεργάτης στο University Research Priority Program (URPP): Financial Market Regulation του Πανεπιστημίου της Ζυρίχης). Αναγνωρίζουμε ότι τέτοιου είδους καθηγητές θα ανεβάσουν το επίπεδο ενός νέου Κολλεγίου.**

**Please do not hesitate to contact us with any further queries**

.....

**The academic director**

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## ΠΑΡΑΡΤΗΜΑ Α

### ΔΟΜΗ ΠΡΟΓΡΑΜΜΑΤΟΣ ΣΠΟΥΔΩΝ

Απαιτήσεις Προγράμματος Σπουδών	ECTS
Υποχρεωτικά Μαθήματα	108
Μαθήματα Επιλογής	
(α) Ειδικότητας	6
(β) Γενικής Εκπαίδευσης / Ελεύθερης Επιλογής	6
<b>Σύνολο ECTS</b>	<b>120</b>

A/A	Module Type	Module Title	Module Code	Periods per Week	Period Duration	Number of weeks/ Academic Semester	Total Periods/ Academic Semester	ECTS
<b>1<sup>st</sup> Semester</b>								
1.	Compulsory	Principles of Economics	ECO100	3	50 min	15	42	6
2.	Compulsory	English Instruction in Expository Writing	ENG100	3	50 min	15	42	6
3.	Compulsory	Computer Fundamentals and Applications	CSC100	3	50 min	15	42	6
4.	Compulsory	Introduction to Financial Accounting	ACC101	3	50 min	15	42	6
5.	Compulsory	Introduction to Financial Analysis	FIN101	3	50 min	15	42	6
<b>2<sup>nd</sup> Semester</b>								
1.	Compulsory	Introduction to Managerial Accounting	ACC102	3	50 min	15	42	6
2.	Compulsory	Intermediate Accounting	ACC200	3	50 min	15	42	6

3.	Compulsory	Introduction to Business Mathematics	MAT101	3	50 min	15	42	6
4.	Compulsory	Introduction to Business	BUS101	3	50 min	15	42	6
5.	Compulsory	Introduction Business Law	LAW201	3	50 min	15	42	6

### 3<sup>rd</sup> Semester

1.	Compulsory	Financial Reporting	ACC201	3	50 min	15	42	6
2.	Compulsory	Advanced Managerial Accounting	ACC211	3	50 min	15	42	6
3.	Compulsory	Audit Principles	ACC215	3	50 min	15	42	6
4.	Compulsory	Corporate Law	ACC216	3	50 min	15	42	6
5.	Elective	Elective		3	50 min	15	42	6

### 4<sup>th</sup> Semester

1.	Compulsory	Accounting Information Systems	ACC205	3	50 min	15	42	6
2.	Compulsory	Business Taxation	ACC210	3	50 min	15	42	6
3.	Compulsory	Financial Analysis and Business Valuation	ACC202	3	50 min	15	42	6
4.	Compulsory	Corporate Governance and Business Ethics	ACC213	3	50 min	15	42	6
5.	Elective	Elective		3	50 min	15	42	6



## ΚΑΤΑΛΟΓΟΣ ΥΠΟΧΡΕΩΤΙΚΩΝ ΜΑΘΗΜΑΤΩΝ

<b>Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>ECTS</b>
ECO100	Principles of Economics	3	6
ENG100	English Instruction I Expository Writing	3	6
CSC100	Computer Fundamentals and Applications	3	6
ACC101	Introduction to Financial Accounting	3	6
FIN101	Introduction to Financial Analysis	3	6
ACC102	Introduction to Managerial Accounting	3	6
ACC200	Intermediate Accounting	3	6
MAT101	Introduction to Business Mathematics	3	6
BUS101	Introduction to Business	3	6
LAW201	Introduction to Business Law	3	6
ACC201	Financial Reporting	3	6
ACC211	Advanced Managerial Accounting	3	6
ACC215	Audit Principles	3	6
ACC216	Corporate Law	3	6
ACC205	Accounting Information Systems	3	6
ACC210	Business Taxation	3	6
ACC202	Financial Analysis and Business valuation	3	6
ACC213	Corporate Governance and Business Ethics	3	6

## ΚΑΤΑΛΟΓΟΣ ΜΑΘΗΜΑΤΩΝ ΕΠΙΛΟΓΗΣ

<b>Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>ECTS</b>
MAT201	Business Statistics	3	6
ENG201	Business writing	3	6
FIN201	Managerial Finance	3	6
MGT205	Industrial Relations	3	6
HIST201	History of Modern Europe	3	6
MAR201	Consumer Behaviour	3	6
MAR101	Introduction to Marketing	3	6

## ΠΑΡΑΡΤΗΜΑ Β

Course Title	<b>Industrial Relations</b>				
Course Code	MGT205				
Course Type	Elective				
Level	Undergraduate				
Year / Semester					
Teacher's Name					
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The aim of this course is to familiarize students with the basic concepts of Industrial Relations. It offers an overview and introduction to management/employee relations. Topics will include the collective bargaining process, private and public-sector legislation, negotiation strategies, tactics, strikes, and grievances. The role of Trade unions, employees and the Government for the prevention and settlement of industrial disputes is also examined.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. understand the relevance of Industrial Relations to the achievement of an organization's goals</li> <li>2. explain the relevance and impact of contemporary Industrial Relations/Employee Relations theory</li> <li>3. identify the causes of conflict in an organization</li> <li>4. develop a range of effective communication skills</li> <li>5. contribute to effective negotiation</li> <li>6. research Industrial and Employee relations trends</li> <li>7. apply theoretical concepts to practical Industrial Relations/Employee Relations situations</li> <li>8. seek amicable resolutions to disputes</li> </ol>				
Prerequisites	None	Required	None		
Course Content	<p>The course covers the following main topics:</p> <p><b>INTRODUCTION/PERSPECTIVES:</b> The Employment Relationship; The Historical Evolution of British IR; The Structure of the Economy and Labour Market.</p> <p><b>THE PARTICIPANTS:</b> Management: Structure and Strategy; Management: Collective Bargaining and Pay Determination; Trade Unions: Growth, Structure and Policy; Trade Unions: Shop Stewards</p>				

	<p>and the Workplace; The State: Economic Management and Incomes Policy; The State: Labour Law; The State: The Public Sector.</p> <p><b>PROCESSES:</b> Individualism in Employment Relations; Work Practices: the Structure of Work; Industrial Relations and Productivity; Industrial Conflict; Discrimination and Equal Opportunities; Privatization; Training; Low Pay, the Unorganized and Secondary Labour Markets; Industrial Relations and Small Firms.</p> <p>Recent developments and contemporary issues pertaining to the subject-matter of the course.</p>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> <li>6. Use of the internet for research projects</li> </ol> <p><b>Lectures:</b> Important material from the text and outside sources will be covered in class. Discussion is encouraged as is student-procured, outside material relevant to topics being covered. Three hour lectures per week to include coursework and review of set work – individual tutorials to help with assignments.</p> <p><b>Classroom Interaction:</b> Students have opportunities to ask questions, express opinions and generally discuss the materials with the instructor and the rest of the class. Students will be given time to make presentations of selected subjects.</p> <p><b>Assignments:</b> Problems, case studies, projects and readings will be periodically assigned to help support and supplement material found in the text. These assignments may require the application of various software packages or the use of a business calculator. In-class exercises will be given to reinforce the subject material.</p> <p><b>Quizzes:</b> Occasional scheduled or unscheduled quizzes may be given to help ensure students stay abreast with assigned material.</p> <p><b>Exams:</b> The exams may consist of True-False questions, multiple choice, problem analysis, short essay questions and/or essay questions.</p> <p>Examples and case studies draw from a variety of industries, both manufacturing and service sector. Country profiles reflect the diversity of approaches and institutions around the world.</p> <p>Class Time :42 Hours  Consultations :15 Hours</p>

	<p><b>Types of Assignments</b></p> <ol style="list-style-type: none"> <li>1. Students must complete assignments from the text and other sources</li> <li>2. Students must be able to research and complete the assignments, which will include library, Internet, and other media research.</li> </ol>																																																												
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Language	English																																																												

## ΠΑΡΑΡΤΗΜΑ Γ

Course Title	<b>History of Modern Europe</b>				
Course Code	HIST201				
Course Type	Elective				
Level	Undergraduate				
Year / Semester					
Teacher's Name					
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	<p>The course is designed to educate students on the historical events in Europe in the twentieth century. It involves historical events in a political and social perspective of the first world war, the second world war and the cold war.</p> <p>The purpose of this course is to enable students to engage in the craftsmanship of the historian - research and writing. This will be accomplished through an investigation of central issues in the history of modern Europe. These central issues will provide the raw material for the students' own research projects to produce an essay on some of the aspects covered in class.</p>				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. understand the major concepts of social history and use them to explain the evolution of European society between the 18th and 20th centuries</li> <li>2. read and analyze data</li> <li>3. express and support their ideas in writing</li> <li>4. gain a better understanding for the influence of the past on the present</li> </ol>				
Prerequisites	None	Required	None		
Course Content	<p>The course covers the following topics:</p> <p><b>Rapid Industrialization and Its Challenges, 1870–1914:</b> The Second Industrial Revolution; Social Change; Cultural Changes: Education and Religion; The Consumer Explosion.</p> <p><b>Political and Cultural Responses to a Rapidly Changing World:</b> State Social Reform; Cultural Ferment.</p>				

**The Age of Europe an Imperialism:** From Colonialism to Imperialism; The “New Imperialism” and the Scramble for Africa; The Europe an Powers in Asia; Domination of Indigenous Peoples; Assessing the Goals of Europe an Imperialism.

**The Great War:** Entangling Alliances; The Europe of Two Armed Camps, 1905–1914; The Final Crisis; The Outbreak of War; The Changing Nature of War; The War Rages On; The Final Stages of the War; The Impact of the War.

**Revolutionary Russia and the Soviet Union:** War and Revolution; The October Revolution; Civil War; The Soviet Union.

**The Elusive Search for Stability in the 1920s:** The End of the War; National and Ethnic Challenges; Economic and Social Instability; Political Instability; Artists and Intellectuals in the Waste Land.

**The Europe of Economic Depression and Dictatorship:** Economies in Crisis; The Dynamics of Fascism; The Third Reich; The Soviet Union under Stalin; The Spanish Civil War.

**World War II:** The Coming of World War II; The War in Europe Begins; A Global War; Hitler’s Europe; The Tide Turns; Allied Victory

**Rebuilding Divided Europe:** In the Wake of Devastation; Economic Recovery and Prosperity, the Welfare State, and European Economic Cooperation; Politics in the West in the Post-War Era; Political Realignments; Changing Contours of Life.

**The Cold War and the End of European Empires:** Cold War; Decolonization.

**Transitions to Democracy and the Collapse of Communism:** Politics in a Changing Western World; Religious and Ethnic Conflicts; The Fall of Communism.

**Global Challenges:** “Fortress Europe,” European Cooperation, and the Uncertainties of a New Age: Immigration to Europe; European Community, European Union; Opposition to Globalization; The Threat of Terrorism.

**Recent Developments:** The Council of Europe; European Coal and Steel Community; Formation of EEC, 1957 / The Treaty of Rome / EFTA; The Cold War and Europe; Enlargement, Association and Integration / Regionalism; Post Maastricht development / EU architecture / EMS

Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> <li>6. Use of the internet for research projects</li> </ol> <p><b>Lectures:</b> Important material from the text and outside sources will be covered in class. Discussion is encouraged as is student-procured, outside material relevant to topics being covered. Three hour lectures per week to include coursework and review of set work – individual tutorials to help with assignments.</p> <p><b>Classroom Interaction:</b> Students have opportunities to ask questions, express opinions and generally discuss the materials with the instructor and the rest of the class. Students will be given time to make presentations of selected subjects.</p> <p><b>Assignments:</b> Problems, case studies, projects and readings will be periodically assigned to help support and supplement material found in the text. These assignments may require the application of various software packages or the use of a business calculator. In-class exercises will be given to reinforce the subject material.</p> <p><b>Quizzes:</b> Occasional scheduled or unscheduled quizzes may be given to help ensure students stay abreast with assigned material.</p> <p><b>Exams:</b> The exams may consist of True-False questions, multiple choice, problem analysis, short essay questions and/or essay questions.</p> <p>Class Time : 42 Hours  Consultations : 15 Hours</p> <p><b>Types of Assignments</b></p> <ol style="list-style-type: none"> <li>1. Students must complete assignments from the text and other sources</li> <li>2. Students must be able to research and complete the assignments, which will include library, Internet, and other media research.</li> </ol> <p>Students taking this class must complete a final paper (approx. 10-12 pages). The final paper will be on a topic chosen freely from the topics covered in class.</p>
Bibliography	<b>Bibliography (Indicative)</b>

	<p><b>Core Text(s)</b></p> <p>Merriman, John, (2009), <i>A History of Modern Europe: From the Renaissance to the Present</i>, 3<sup>rd</sup> ed. New York: W. W. Norton &amp; Company</p> <p><b>Recommended Reading</b></p> <p>R. P. Palmer/Joel Colton, (1995), <i>A History of the Modern World since 1815</i>, McGraw-Hill, 8<sup>th</sup> ed.</p> <p>Martin Kitchen, (1988), <i>Europe between the Wars. A Political History</i>, London - New York</p> <p>Asa Briggs/Patricia Clavin, (2003), <i>Modern Europe 1789 – present</i> (Second Edition), London: Longman</p>						
Assessment			<b>LEARNING OUTCOMES</b>				
			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	
	<b>Final examination</b>	<b>40%</b>	√	√	√	√	
	<b>Mid-Term examination</b>	<b>30%</b>	√	√	√	√	
	<b>Course Assignment</b>	<b>20%</b>	√	√	√		
	<b>Class participation</b>	<b>10%</b>	√	√	√	√	
	<b>TOTAL</b>	<b>100%</b>					
Language	English						



## ΠΑΡΑΡΤΗΜΑ Δ

Course Title	<b>Consumer Behaviour</b>				
Course Code	MAR201				
Course Type	Elective				
Level	Undergraduate				
Year / Semester					
Teacher's Name					
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The aim of this course is to provide students with a comprehensive presentation of the concepts and principles involved in the study of buyer behavior. It also aims at giving the student the ability to understand and evaluate the importance of consumer behavior in a strong competitive environment, and how this behavior affects all consumers decisions. Emphasis will be given to the application of these concepts to marketing.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Display an in-depth understanding of marketing from a psychological and sociological perspective.</li> <li>2. Rationalize the individual subjects day by day behaviour which is related to consumption.</li> <li>3. Differentiate and analyse various methods and sources of obtaining consumer data via an empirical approach.</li> <li>4. Comprehend as to how the roles of personality, motivation, perception, culture, and attitude effect and guide the development of marketing activity.</li> </ol>				
Prerequisites	MAR101	Required	None		
Course Content	<p>The course covers the following topics:</p> <p><b>Consumer behaviour and marketing action:</b> the marketing concept and implications for consumer behaviour; strategic applications of consumer behaviour.</p> <p><b>Complex decision making:</b> the use of a consumer model, its importance and limitations; a model of complex decision making; need arousal; consumer information processing; brand evaluation; purchase and post purchase evaluation.</p>				

**Habit, learning and decision making:** a model of habitual purchasing behavior; habit and information seeking; the functions of habit; strategic implications of habit and consumer learning; classical conditioning; instrumental conditioning; cognitive learning.

**Brand loyalty:** the behavioural and cognitive approaches; brand loyalty and product involvement.

**Low involvement decision making:** involvement and the hierarchy of effects; the low involvement hierarchy; Krugman's theory of passive learning; strategic issues in low involvement decision making.

**Consumer perceptions and information processing:** selective perception; perceptual organization; an information processing model; marketing stimuli and consumer perceptions; stimulus discrimination and stimulus generalization; individual differences in stimulus perception.

**Consumer perceptions and marketing strategy:** combatting selective perception; perceptual organization and marketing strategy; perceived risk in the purchasing process.

**Consumer attitudes and needs:** the nature of attitudes and needs; attitudes and needs in the development of marketing strategy; functions of attitudes; attitude development; attitude components; the relationships of attitudes to behavior; multi-attribute models of consumer attitudes.

**Attitude change strategies:** attitudes and needs in adaptive strategies; changing attitudes and needs.

**Reference group influences:** types of reference groups; the nature of reference groups; reference group influences on the consumer.

**Family decision making:** the nature of family decision making; husband-wife influences, parent-child influences; family decision making and marketing strategies.

**Communication within groups:** word-of-mouth communication; the two-step flow of communication; a multi-step flow of communication; negative word-of-mouth influence; opinion leadership; methods to identify opinion leaders; strategic applications of opinion leadership.

**Communication across groups:** the diffusion process; innovations and the diffusion process; strategic applications of diffusion theory.

**Situational determinants of consumer behaviour:** the nature of situational variables; situational influences on consumer decisions; the use of situational variables in marketing strategy.

	<p><b>Demographic and psycho graphic variables:</b> cultural and cross-cultural influences; subcultural influences; social class influences.</p> <p><b>Organizational buyer behaviour:</b> the nature of organizational buyer behaviour; similarities with and differences from consumer behaviour; the role of the buying centre.</p> <p>Recent developments and contemporary issues pertaining to the subject-matter of the course.</p>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> <li>6. Use of the internet for research projects</li> </ol> <p><b>Lectures:</b> Important material from the text and outside sources will be covered in class. Discussion is encouraged as is student-procured, outside material relevant to topics being covered. Three hour lectures per week to include coursework and review of set work – individual tutorials to help with assignments.</p> <p><b>Classroom Interaction:</b> Students have opportunities to ask questions, express opinions and generally discuss the materials with the instructor and the rest of the class. Students will be given time to make presentations of selected subjects.</p> <p><b>Assignments:</b> Problems, case studies, projects and readings will be periodically assigned to help support and supplement material found in the text. These assignments may require the application of various software packages or the use of a business calculator. In-class exercises will be given to reinforce the subject material.</p> <p><b>Quizzes:</b> Occasional scheduled or unscheduled quizzes may be given to help ensure students stay abreast with assigned material.</p> <p><b>Exams:</b> The exams may consist of True-False questions, multiple choice, problem analysis, short essay questions and/or essay questions.</p> <p>Class Time : 42 Hours  Consultations : 15 Hours</p> <p><b>Types of Assignments</b></p> <ol style="list-style-type: none"> <li>1. Students must complete assignments from the text and other sources</li> </ol>

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<b>TOTAL</b>	<b>100%</b>																																				
Language	English																																				

Course Title	<b>Introduction to Marketing</b>				
Course Code	MAR101				
Course Type	Elective				
Level	Undergraduate				
Year / Semester	Year 2 / Semester 1				
Teacher's Name	Panayiotis Kyriakou				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The aim of this course is to introduce students in the field of marketing, to develop the student's understanding of marketing and to appreciate the importance of the separate marketing functions, the management of these functions, and how each function affects other functions within the marketing domain. The major functions are marketing management, marketing research, product planning, distribution channels, pricing and promotion. Emphasis is placed on the study of the marketing mix ingredients, as well as on the external factors of the business environment. In addition, it covers areas such as the nature and scope of marketing, identifying and selecting markets, and managing the marketing effort to achieve the marketing concept.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the use of core marketing concepts, principles, and theory.</li> <li>2. Apply these concepts, principles, and theories to make sound marketing decisions.</li> <li>3. Explain the marketing planning process and apply this process to a specific business case.</li> <li>4. Discuss marketing issues and concepts with managers.</li> </ol>				
Prerequisites	None		Required		
Course Content	<p>The course covers the following topics:</p> <p><b>The field of marketing:</b> definition of marketing; present-day importance of marketing; the marketing concept; marketing management and its evolution; broadening the marketing concept.</p> <p><b>The marketing environment:</b> external macroenvironment; external microenvironment; the internal environment; the marketing mix.</p> <p><b>Marketing information systems and marketing research:</b> definition of a marketing information system and of marketing research; relationship between marketing information systems and marketing research; scope of marketing research activities; procedure in marketing research.</p>				

	<p><b>Market demographics and buying power:</b> population: its distribution and composition; consumer income and its distribution; consumer expenditure patterns.</p> <p><b>Social group and psychological influences on buyer behaviour:</b> cultural influences; social-group influences; psychological determinants of buyer behaviour; decision-making process in buying.</p> <p><b>The business market:</b> nature and importance of the business market; characteristics and determinants of business market demand.</p> <p><b>Market segmentation:</b> market segmentation vs market aggregation; nature of market segmentation; bases for market segmentation.</p> <p><b>Product planning and development:</b> the meaning of product; classification of products; importance of product innovation; development of new products; new product adoption and diffusion processes; reasons for the success or failure of new products.</p> <p><b>Product mix strategies:</b> product mix and product line; major product-mix strategies; concept of the product life cycle; planned obsolescence and fashion; theories of fashion adoption.</p> <p><b>Brands, packaging and other product features:</b> brand names; the importance of a good brand name; generic brands; packaging; labelling; other product features.</p> <p><b>Price determination:</b> meaning of price; price importance in the economy; pricing objectives; factors influencing price determination; Pricing strategies and policies.</p> <p>Distribution; channels of physical distribution.</p> <p><b>Promotion;</b> meaning and importance of promotion; the communication process; determination of promotional mix; determination of total promotional expenditures.</p> <p>Management of personal selling; the strategic personal selling process.</p> <p><b>Management of advertising, sales promotion and publicity;</b> nature of advertising, sales promotion and publicity; objectives of advertising; developing an advertising campaign; evaluating the advertising effort.</p>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b>  Gary Armstrong and Philip Kotler (2014), <i>Marketing: An Introduction</i>, 12<sup>th</sup> Edition, Pearson Education</p> <p><b>Recommended Reading</b>  Michael, J, Etzel, Bruce, J, Walker and William, J, Stanton, 2004, <i>Marketing</i>, (13<sup>th</sup> Edition), McGraw Hill/Irwin  Susan J Kann and Stephen Dann (2003), <i>Introduction to Marketing</i>  M.J. Etzel, B.J. Walker, and W.J. Stanton, <i>MARKETING</i>, McGraw Hill  Kotler, P. and Armstrong K., <i>PRINCIPLES OF MARKETING</i>, Prentice Hall</p> <p>Selected articles from periodicals</p>

Assessment	Learning Outcomes				
		1	2	3	4
Final Exam	40	X	X	X	X
Mid Term Exam	20	X	X	X	X
Assessment	30	X	X	X	X
Class Participation	10	X	X	X	X
Language	English				

Course Title	<b>Managerial Finance</b>				
Course Code	FIN201				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 2 / Semester 2				
Teacher's Name	Andreas Savva				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	This course aims at giving the student the ability of comprehensive analysis of the structure of the most advantageous decisions relative to the functional areas of corporate decision making in finance. Applications, limitations of decision-making models are one of the major aspects of this course.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. utilise the concepts associated with the efficient market hypothesis and apply them to decisions related investor relations</li> <li>2. demonstrate applications of financial theories about cost of capital, capital structure and dividend policy and in the context of investment decisions and the analysis of financial performance</li> <li>3. identify financial risk exposures and apply risk management strategies and techniques to improve the impact of such exposures</li> <li>4. identify the financial advantages and disadvantages associated with various forms of corporate re-structuring and re-organisations and their impacts on shareholder value</li> <li>5. analyse and evaluate financial and investment decision-problems at the firm level.</li> </ol>				

	6. offer reasoned advice, based on an assessment and evaluation of quantitative and qualitative information, in relation to decision-based financial and investment issues at the firm level.																																														
Prerequisites	FIN101	Required																																													
Course Content	<p>The course covers the following topics:</p> <ol style="list-style-type: none"> <li><b>Working Capital Management:</b> Working Capital Policy; Cash and Marketable Securities Management; Credit Management; Inventory Management; Short Term Financing.</li> <li><b>Strategic Long-Term Investment Decisions:</b> Capital Budgeting Techniques; Project Cash Flows and Risks; The Cost of Capital; Capital Structure and Leverage; Dividend Policy.</li> <li><b>Strategic Long-Term Financing Decisions:</b> Common Stock and the Investment Banking Process; Long Term Debt; Hybrid financing: Preferred Stock, Leasing and Option Securities; Mergers, Divestitures, Holding Companies, and LBOs; Multinational Managerial Finance.</li> <li>Recent developments and contemporary issues pertaining to the subject-matter of the course.</li> </ol>																																														
Teaching Methodology	<ol style="list-style-type: none"> <li>Lecture</li> <li>Class discussion</li> <li>Individual, paired, and small-group exercises</li> <li>Use of library for research projects</li> <li>Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																														
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b> Richard, A, Brealey and Stewart, C, Myers, <i>Principles of Corporate Finance</i>, (latest edition), Irwin McGraw Hill</p> <p><b>Recommended Reading</b> Steven M Bragg (2006), <i>Financial Analysis: A Controller's Guide</i> (2<sup>nd</sup> Edition) Stephen Penman (2003), <i>Financial Statement Analysis and Security Valuation</i></p>																																														
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Mid Term Exam	30%	X	X	X	X																																										
Class Participation	10%	X	X	X	X	X	X																																								
Language	English																																														



## ΠΑΡΑΡΤΗΜΑ Ε

Course Title	<b>Principles of Economics</b>				
Course Code	ECO100				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 1				
Teacher's Name	Andri Kyrizi				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	<p>The purpose of this course is to introduce students to the basic principles of macroeconomics and microeconomics so that they can understand economic events and the behaviour of the various economic agents involved, analyse their impact on markets and propose appropriate courses of action. To do this, the student should be able to utilise the tools of economic analysis to perform company and industry competitive analysis and should understand and be conversant with the various economic indicators used.</p> <p>The course is split between the study of microeconomics, which focuses on the decision making of individual consumers and firms and macroeconomics with focuses on aggregate level economic questions such as interest rates, government spending, among others. In this course we will develop economic tools to analyse and evaluate public policies, poverty and welfare questions, and other applied topics.</p>				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. demonstrate knowledge of the basic mechanism by which the economic system works, including various approaches to the organization of production and the allocation of resources;</li> <li>2. demonstrate knowledge of the Model and Supply and Demand;</li> <li>3. describe the basic concepts used in economic analysis.</li> <li>4. explain how markets work to determine prices and output levels.</li> <li>5. describe how real GDP, the price level, and the unemployment rate are measured.</li> <li>6. compare and contrast major theories of macroeconomics.</li> <li>7. discuss Central Banking and Banking systems.</li> <li>8. describe fiscal and monetary policy.</li> <li>9. critically evaluate the use of fiscal and monetary policies for economic stabilization purposes.</li> </ol>				

	<p>10. discuss how foreign exchange markets work.  11. recognize current economic issues at national and global levels.</p>		
Prerequisites	None	Required	
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• The Methodology of Economics; Basic Problems of Economic Organization; Inputs-Outputs Market; Law of Scarcity; Society's Production Possibilities Frontier.</li> <li>• The Bare Elements of Supply and Demand; the Market Mechanism; Analysis of Supply and Demand; What Supply and Demand Accomplishes; General Equilibrium; the Role of Perfect Competition.</li> <li>• Output and Price as Determined by Supply and Demand; Elasticity of Demand and Supply; Momentary, Short-Run and Long-Run Equilibrium; Applications of Supply and Demand.</li> <li>• Income and Production; Components of the GDP; Nominal and Real Variables.</li> <li>• The CPI; Inflation: Causes and Costs</li> <li>• The circular flow of income; Income, Production and Expenditure.</li> <li>• Growth; Productivity; Economic Growth and Public Policy.</li> <li>• Definition and types of unemployment; How unemployment is measured; Causes of Unemployment: Cyclical and Natural; The Natural Rate of unemployment .</li> <li>• Financial Institutions; Savings and Investment.</li> <li>• What is Money? The Central Bank and commercial Banks; The creation of the supply of Money; The Money Market.</li> <li>• Flows of Goods and Capital; The Balance of Payments and the Current Account; Exchange Rates; Purchasing Power Parity (PPP).</li> <li>• Aggregate Supply and Demand: Equilibrium in the Money Market; Savings and Investment; Aggregate Demand and Supplí.</li> <li>• Fiscal Policy; Monetary Policy.</li> <li>• Unemployment and Inflation; The Phillips Curve; The role of Expectations; Costs to reduce Inflation.</li> </ul>		
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>		
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b>  N. Gregory Mankiw (2017), <i>Principles of Economics</i>, 8<sup>th</sup> edition, Cengage Learning</p>		

	<p><b>Recommended Reading</b>  Samuelson, P.A. and Nordhaus, W., <i>Economics</i>, McGraw Hill, Latest Edition  McConnel, C.R. and Brue, S.L., <i>Economics</i>, McGraw Hill, Latest Edition  Case, K. and Fair, R., <i>PRINCIPLES OF Economics</i>, Prentice Hall, Latest Edition  Baumol, W.J./Blinder, A.S., <i>Economics: Principles and Policy</i>, Dryden, Latest Edition  McEachern, W.A., <i>Economics: A Contemporary Introduction</i>, Latest Edition  Taylor, J.B., <i>Economics</i>, Houghton Mifflin  McKenzie, R.B., <i>Economics</i>, Houghton Mifflin  Wonnacott, P. and Wonnacott, R., <i>ECONOMICS</i>, Latest Edition, McGraw Hill  Begg, D., Fischer, S., and Dornbusch, R., <i>Economics</i>, McGraw Hill  David Hyman, N., <i>MICROECONOMICS</i>, Irwin  Selected articles from periodicals.</p>																																																																	
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<p>Language</p>	<p>Greek &amp; English</p>																																																																	

Course Title	<b>English Instruction in Expository Writing</b>				
Course Code	ENG100				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 2 / Semester 1				
Teacher's Name	Kyproula Kyprianou				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The course is designed to help students gain knowledge on basic writing skills. Aspects in Expository writing such as essay writing, the writing process, steps in essay writing, patterns of essay development and special skills are covered.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Use a structured, process-approach to composition.</li> <li>2. Understand that writing involves the writer's conscious decisions about subjects, tones, purposes, and audiences.</li> <li>3. Recognize and explore different strategies for developing topics.</li> <li>4. Understand the purposes of different expository modes and be able to recognize differences between them.</li> <li>5. Develop a limited topic in a manner consistent with its purpose.</li> <li>6. Support generalizations concretely with examples and details.</li> <li>7. Connect ideas between sentences and paragraphs.</li> <li>8. Write with economy and precision, avoiding major errors in grammar and spelling.</li> <li>9. Revise papers, producing finished essays which are unified and free of major mechanical errors.</li> <li>10. Read critically and respond to readings in journals.</li> </ol>				
Prerequisites	None		Required		
Course Content	<p>The course covers the following topics:</p> <p>ESSAY WRITING: An Introduction to Writing, Point and Support, Structure of the Traditional Essay, Benefits of Writing and Traditional Essay, Writing as a Skill, Writing as a Process of Discovery, Writing a Journal, Using a Computer, Review Activities, Using This Text.</p> <p>THE WRITING PROCESS: Prewriting, Writing a First Draft, Revision, Editing, Review Activities.</p>				

	<p>THE FIRST AND SECOND STEPS IN ESSAY WRITING: Begin with a Point, or Thesis, Support the Thesis with Specific Evidence, Practice in Advancing and Supporting a Thesis.</p> <p>THE THIRD STEP IN ESSAY WRITING: Organize and Connect the Specific Evidence, Introductions, Conclusions, and Titles, Practice in Organizing and Connecting Specific Evidence.</p> <p>THE FOURTH STEP IN ESSAY WRITING: Revising Sentences, Editing Sentences, Practice in Revising Sentences.</p> <p>FOUR BASES FOR REVISING ESSAYS: Unity, Support, Coherence, Sentence Skills.</p> <p>PATTERNS OF ESSAY DEVELOPMENT: Introduction to Essay Development, Description, Narration, Examples, process, Cause and Effect, Comparison and Contrast, Definition, Division and Classification, Argumentation.</p> <p>SPECIAL SKILLS: Taking Essay Exams, Writing a Summary, Writing a Report, Writing a résumé and Job Application Letter, Using the Library and the Internet, Writing a Research Paper.</p>																																																																								
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																																																								
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Class participation	10%	x	x	x	x	x	x	x	x	x	x																																																														
Language	English																																																																								

Course Title	<b>Computer Fundamentals and Applications</b>				
Course Code	CSC100				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 1				
Teacher's Name	TBA				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	<p>A course designed to assure a basic level of computer applications literacy to include word processing, spreadsheet, presentation software, database, LAN, e-mail, and Internet utilization.</p> <p>The course aims to develop the students Information Technology skills, which are relevant to business activities and to studying for the degree. It also develops the students understanding of the role of Information Technology in Business.</p>				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. use information technology aids business decision making.</li> <li>2. identify the components of a typical microcomputer system.</li> <li>3. identify and describe the most widely used general microcomputer software applications, the difference between application software and system software and understand the role of operating system software.</li> <li>4. demonstrate and apply knowledge of computer hardware and software, including "multimedia" and be familiar with the legal, ethical, and privacy issues relating to the use of hardware and software in a business environment.</li> <li>5. be familiar with computer networks and know the basic components of communications system to include e-mail, user interfaces, communications and the Internet.</li> </ol>				
Prerequisites	None	Required			
Course Content	<p>The course covers the following topics:</p> <p>THE WORLD OF MICROCOMPUTERS: Information systems, computers in an information system, the future in a programmable world, the technology race, early development, using computers; in the home, business, education, etc.</p>				

	<p>COMPUTER FUNDAMENTALS: Data and binary representation, computer codes, the CPU , connecting up , input hardware, interactive and direct input, output methods; display outputs, printers for document outputs and voice outputs, storage; magnetic discs and CD ROM's.</p> <p>APPLICATION SOFTWARE: General features of application software, word processing, entering and editing text, writing aids, print formatting, spreadsheets explained and general features of spreadsheets</p> <p>SYSTEM SOFTWARE: Operating systems, types of system programs, capabilities of operating systems, user interfaces, microcomputer operating systems and shells, software development.</p> <p>CONNECTIVITY FOR PERSONAL COMPUTERS: Telecommunications, communication channels, networks, telecommunication applications.</p> <p>POWER APPLICATIONS: Desktop publishing, integrated software and suites, multimedia presentation, CAD/CAM, expert systems, virtual reality.</p> <p>CONTEMPORARY CONCERNS: Criminal conduct and ethics, privacy.</p>																																			
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																			
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b> A suitable text for Microsoft Office Professional (texts under constant review)</p> <p><b>Recommended Reading</b> Jean M. Gallier (2011), Geometric Methods and Applications, 2<sup>nd</sup> Edition, Springer-Verlag New York</p>																																			
Assessment	<p style="text-align: center;"><b>LEARNING OUTCOMES</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th></th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> </thead> <tbody> <tr> <td>Final exam</td> <td style="text-align: center;">60%</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> </tr> <tr> <td>Mid term exam</td> <td style="text-align: center;">20%</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td></td> <td style="text-align: center;">x</td> </tr> <tr> <td>Coursework</td> <td style="text-align: center;">15%</td> <td></td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> </tr> <tr> <td>Class participation</td> <td style="text-align: center;">5%</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> <td style="text-align: center;">x</td> </tr> </tbody> </table>			1	2	3	4	5	Final exam	60%	x	x	x	x	x	Mid term exam	20%	x	x	x		x	Coursework	15%		x	x	x	x	Class participation	5%	x	x	x	x	x
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Class participation	5%	x	x	x	x	x																														
Language	Greek & English																																			

Course Title	<b>Introduction to Financial Accounting</b>				
Course Code	ACC101				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 1				
Teacher's Name	Marios Mortis				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	This course provides an introduction to the field of accounting and to the use of accounting information as a basis for business decisions. It provides students with a better understanding of the environment in which accounting information is developed and used. More emphasis is placed on interpretation and use as opposed to the preparation of accounting information.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand and explain the nature and purpose of financial accounting</li> <li>2. Read and interpret data in financial statements</li> <li>3. Outline the legal and regulatory framework relating to financial reporting</li> <li>4. Record and process financial data in an entity's accounting system</li> <li>5. Prepare financial statements for single entities</li> </ol>				
Prerequisites	None	Required	None		
Course Content	<p>The course covers the following topics:</p> <p><b>Accounting for Decision Making:</b> Accounting information, accounting systems, financial accounting information, managerial accounting information, integrity of accounting information</p> <p><b>Basic Financial Statements:</b> Introduction to financial statements, statement of financial position; assets, liabilities, owners equity, the accounting equation, etc, income statement, statement of cash flow, relationships among financial statements, the use of financial statements by outsiders</p> <p><b>The Accounting Cycle: Capturing Economics Events:</b> The accounting cycle, the ledger, the use of accounts, recording transactions in ledger accounts, journal, net income, dividends, trial balance,</p>				



	<p><b>The Accounting Cycle: Accruals and Deferrals:</b> Adjusting entries, and accounting principles</p> <p><b>The Accounting Cycle: Reporting Financial Results:</b> Preparing financial statements, relationship among the financial statements, closing the temporary equity accounts, after-closing trial balance, financial analysis</p> <p><b>Accounting for Merchandising Activities:</b> Merchandising companies, perpetual inventory systems, periodic inventory systems, modifying an accounting system, transactions relating to purchases, transactions relating to sales, evaluating the performance of a merchandising company</p> <p><b>Financial Assets:</b> Cash, short-term investments, accounts receivable, financial analysis, notes receivable and interest revenue</p> <p><b>Inventories and the Cost of Goods Sold:</b> Inventory defined, the flow of inventory costs, taking a physical inventory, financial analysis, LIFO, FIFO reserves</p> <p><b>Plant Assets and Depreciation:</b> Acquisitions of plant assets, depreciation, disposal of plant and equipment, intangible assets, financial analysis, natural resources, plant transactions and cash flows, other depreciation methods.</p> <p><b>Liabilities:</b> Current liabilities, long-term liabilities, special types of liabilities; bonds payable, tax advantage of bond financing, etc, evaluating the safety of creditors' claims, financial analysis, estimated liabilities, loss contingencies and commitments</p> <p><b>Stockholders' Equity: Paid-in Capital:</b> Corporations, formation of a corporation, paid-in-capital of a corporation, market value</p>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>
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	<p>Britton, A. and Waterston, C., (2006), <i>Financial Accounting</i>, FT Prentice Hall  Wood, F and Sangster, A. (2005), <i>Business Accounting 1</i>, 10th Ed., Pearsons Education Ltd London  Britton, A. and Waterston, C., (2006), <i>Financial Accounting</i>, FT Prentice Hall</p> <p><b>Relevant teaching material from the following organizations:</b></p> <p><b>ACCA</b>  <a href="http://www.accaglobal.com/students/acca/exams/f3/">http://www.accaglobal.com/students/acca/exams/f3/</a></p> <p><b>BPP</b>  <a href="http://www.bpp.com/acca/papers/f3/">http://www.bpp.com/acca/papers/f3/</a></p> <p><b>Kaplan</b>  <a href="http://financial.kaplan.co.uk/TrainingandQuals/Accountancy/ACCA/Pages/default.aspx">http://financial.kaplan.co.uk/TrainingandQuals/Accountancy/ACCA/Pages/default.aspx</a></p>																																			
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Class participation	10%	X	X	X	X	X																														
Language	English																																			

Course Title	<b>Introduction to Financial Analysis</b>				
Course Code	FIN101				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 2 / Semester 2				
Teacher's Name	C. Christodoulou				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	<p>This course offers an introductory comprehensive analysis of the main concepts prevailing in the area of Finance. The course begins with basic concepts, focusing on the economic environment (including financial markets), risk and the valuation process, and it then shows how specific techniques and decision rules can be used to help maximize the value of the firm.</p> <p>Students will be exposed to modern methods of performing financial analysis of public companies.</p>				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Be familiar with the scope of finance and financial management, the role of the financial manager, and the Agency Problem</li> <li>2. Perform investment appraisal using the concepts Present Value, Opportunity Cost of Capital, Net Present Value and other Investment Criteria</li> <li>3. Perform Valuation of Common Stocks and comprehend the concepts Risk and Return</li> <li>4. Articulate the relationship between Capital Budgeting and Risk</li> <li>5. Solve problems, including the ability to manipulate financial and other numerical data</li> </ol>				
Prerequisites	ECO101, ACC100, MAT100, BUS101	Required			
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• <b>Introduction to Managerial Finance:</b> An overview of Managerial Finance; Analysis of Financial Statements; The Financial Environment; The Financial Environment: Markets, Institutions, Interest rates and Taxes.</li> <li>• <b>Essential Concepts in Managerial Finance:</b> Risk and Rates of Return; The Relationship Between Risk and Rates of Return; Time Value of Money; Bonds and Stock Valuation.</li> </ul>				

	<ul style="list-style-type: none"> <li>• <b>Financial Forecasting, Planning and Control:</b> Financial Forecasting; The Projected Balance Sheet Method; Financial Planning and Control; Cost Volume Profit Analysis; Operating Leverage.</li> <li>• <b>Working Capital Management:</b> Working Capital Policy; Cash and Marketable Securities Management; Credit Management; Inventory Management; Short Term Financing.</li> <li>• Recent developments and contemporary issues pertaining to the subject-matter of the course.</li> </ul>																																			
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																			
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Midterm exam	30%	X	X			X																														
Class participation	10%	X	X	X	X	X																														
Language	English																																			

Course Title	<b>Introduction to Managerial Accounting</b>				
Course Code	ACC102				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 2				
Teacher's Name	Marios Mortis				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	This course is designed to assist students in obtaining an understanding of the nature of cost accounting, and the flow of costs in an accounting system. They learn how managerial accounting is used as a basis of decision making and provides students with comprehension on how managerial accounting assists in controlling, planning and performance evaluation.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. describe the purpose of accounting in an organisation and its different uses for internal as well as external purposes and compare the various 'branches' of accounting, namely cost accounting, management accounting and financing accounting.</li> <li>2. illustrate the changing circumstances that have affected organisations and the role of cost and management accounting.</li> <li>3. explain and classify the various cost items by element, by function and by behaviour.</li> <li>4. explicate the uses of, and calculate, overhead absorption rates in the context of absorption costs.</li> <li>5. describe the differences and uses of absorption costs vs. those of marginal costing.</li> <li>6. illustrate and apply cost-volume-profit techniques.</li> <li>7. explain and apply relevant cost techniques and the contribution concept in selected decision-making scenarios.</li> </ol>				
Prerequisites	ACC101	Required			
Course Content	<p>The course covers the following topics:</p> <p><b>Global Business and Accounting:</b> Globalization, environmental forces shaping globalization, foreign currencies and exchange rates, global sourcing</p> <p><b>Management Accounting: A Business Partner:</b> Basic framework of managerial accounting, accounting for manufacturing operations</p>				

	<p><b>Accounting Systems for Measuring Costs:</b> Cost accounting systems, job order costing, process costing, activity based costing (ABC), the trend to more informative costing</p> <p><b>Costing and the Value Chain:</b> The value chain, activity based management, the target costing process, just-in-time inventory procedures, total quality management (TQM) and the value chain, managing across the value chain</p> <p><b>Cost-Volume-Profit Analysis:</b> Cost-Volume relationships, cost behavior and operating income</p> <p><b>Incremental Analysis:</b> The challenge of changing markets, the concept of relevant cost information, incremental analysis in common business decisions</p> <p><b>Responsibility Accounting and Transfer Pricing:</b> Responsibility centers, responsibility accounting systems, responsibility center reporting in financial statements, variable costing</p>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>
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Assessment		LEARNING OUTCOMES							
		1	2	3	4	5	6	7	
	Final exam	60%	X	X	X	X	X	X	X
	Mid term exam	30%	X	X	X	X			
	Class participation	10%	X	X	X	X	X	X	X
Language	English								

Course Title	<b>Intermediate Accounting</b>				
Course Code	ACC200				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 2				
Teacher's Name	Georgios Papagavriel				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	<p>The aims of the course are to:</p> <ul style="list-style-type: none"> <li>• to comprehend the objectives, functions, regulatory frameworks, and practices of financial reporting</li> <li>• to learn and apply the techniques and methods in the preparation and presentation of financial accounting reports in accordance with prescribed regulations</li> <li>• to attain knowledge of the theories, techniques, and methods of financial statement analysis in order to assess the financial performance and position of business entities</li> </ul>				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>9. appreciate the need for and the importance of the conceptual framework as it relates to financial reporting and be aware of the assumptions, implementation principles and constraints underlying the generally accepted accounting principles.</li> <li>10. perform the accounting cycle steps leading to the preparation of the financial statements.</li> <li>11. identify and account for extraordinary items, discontinued operations and changes in accounting estimates or principles.</li> <li>12. understand the composition of the statement of retained earnings, including prior period adjustments and calculation of earnings per share.</li> <li>13. identify and account for subsequent events and write notes to the accounts to communicate accurate information about a company's financial position.</li> <li>14. prepare a bank reconciliation</li> <li>15. report trade and notes receivable, including the adjustments related to them, and show how these accounts can be used by a company to raise cash.</li> <li>16. know the components of inventory cost, apply the perpetual and periodic inventory systems and use various methods to value inventories and cost of goods sold</li> </ol>				



	<p>17. understand the valuation of plant assets at acquisition and know how to account for the purchase, depreciation and disposal or trade-in of plant assets.</p> <p>18. understand the definition of "provision", "contingent liability" and "contingent asset" and identify and illustrate the different methods of accounting for provisions, contingent liabilities and contingent assets.</p>		
Prerequisites	ACC101	Required	None
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• Accounting principles and professional practice. The environment of accounting. Conceptual framework for financial accounting and reporting. Generally accepted accounting principles. Cash flows and income measurement.</li> <li>• Information processing and the accounting cycle. Recording business transactions and events. Adjusting entries. Closing procedures. Reversing entries. Worksheet.</li> <li>• Revenue and expense recognition. Income measurement and reporting; Recognition of revenue. Recognition of expenses. Income measurement and reporting.</li> <li>• Financial statements and additional disclosures. Income statement. Statement of retained earnings. Balance sheet. Statement of stockholders equity. Cash flow statement. Additional disclosures.</li> <li>• Cash and short term investments.</li> <li>• Receivables. Trade accounts receivable. Measuring trade accounts receivable. Use of receivables as a source of cash. Notes receivables.</li> <li>• Inventories: cost and cost flow assumptions. Cost and quantity accumulation. Inventory valuation at lower of cost or market. Special valuation methods: retail, gross profit, replacement costs. Accounting for construction-type contracts.</li> <li>• Current liabilities and contingencies. Definitely measurable liabilities. Liabilities depending on operating results. Contingencies.</li> <li>• Plant assets: acquisition and disposal. Cost of plant assets. Retirements, disposal and exchanges. Depreciation and depletion. Depreciation for income tax purposes. Depreciation methods and management decisions. Depletion of natural resources.</li> <li>• Recent developments and contemporary issues pertaining to the subject-matter of the course.</li> </ul>		
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>		

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Course Title	<b>Introduction to Business Mathematics</b>				
Course Code	MAT101				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 2				
Teacher's Name	TBA				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The aim of the course is to give the student a solid foundation in mathematics sufficient for the study a degree level. This course reviews the fundamentals in arithmetic and basic algebra to demonstrate the applicability of general mathematics in a professional setting. It is designed to provide the student with techniques in the use of basic mathematical calculations for the solution of typical business problems.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Use acquired knowledge in other areas of their business studies</li> <li>2. Use statistical analysis for business studies purposes</li> <li>3. Use statistical tools to solve business problems</li> <li>4. Compare actual performance to expected or projected performance</li> <li>5. Use statistical analysis to predict future business operations</li> </ol>				
Prerequisites	None		Required		
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• Graphs, lines, and sequences</li> <li>• Polynomial and rational functions</li> <li>• Exponential and logarithmic functions</li> <li>• Simple and compound interest</li> <li>• Present and future value</li> <li>• Linear equations and Gauss-Jordan elimination</li> <li>• Matrices and Leontief input-output analysis</li> <li>• Linear inequalities and linear programming</li> <li>• Counting principles, permutations and combinations</li> <li>• Sample spaces, probability and conditional probability</li> <li>• Use of computer programs relevant to topics above.</li> </ul>				

Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																			
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Class participation	10%	x	x	x	x	x																														
Language	English																																			

Course Title	<b>Introduction to Business</b>				
Course Code	BUS101				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 2				
Teacher's Name					
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The course aims at giving the student an overall understanding of the business environment. It covers areas such as business trends, global environments, business' diversity, small businesses, business management and marketing and managing financial resources for businesses.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the fundamental principles of business organisation, ownership and control.</li> <li>2. Know the forms of business enterprises and choose the most appropriate under the existing circumstances.</li> <li>3. Critically analyse the influence of the environmental factors on doing business.</li> <li>4. Know and analyse the advantages and disadvantages of the particular forms of doing business in various situations.</li> </ol>				
Prerequisites	None		Required		
Course Content	<p>The course covers the following topics:</p> <p><b>Fundamental Principles of Business:</b> Principles of business and economics; the private enterprise system; current problems in the business system; the business environment; business and social responsibility; economic forces affecting business and the role of the government.</p> <p><b>Forms of Business Enterprise:</b> Business ownership forms; the sole proprietorship; the partnership; joint ventures; corporations; small business; franchising; merges and acquisitions.</p> <p><b>International Business:</b> The business environment; economics of international trade and investment; the balance of international business; financing international business; regulations and barriers to world trade.</p> <p><b>Foundations of Management:</b> General business Management; historical background of management; schools of management through</p>				

	<p>the management process and role; the functions of Management; managerial decision making.</p> <p><b>Business Organization:</b> Defining Organization; formal and informal organizations; organizational forms and organizational charts.</p> <p><b>Production of Goods and Services:</b> The manufacturing process; productivity in industry; research and development; inventory control; quality and production control and design of production systems; Production and operations Management.</p> <p><b>Human Relations and Human Resource Management:</b> Human resource management; duties and responsibilities of the personnel department; staffing; training and development; human relations and the employment status.</p> <p><b>Union/Management Relations:</b> Labour/management relations; unions and the history of unions; collective bargaining and dispute resolutions</p> <p><b>Marketing; Pricing; Distribution and Promotion:</b> The marketing process; the consumer and the market; the marketing functions; management's role in marketing; market research; the product; price and pricing objectives; types of promotion; channels of distribution and methods of pricing</p> <p><b>Information Technology and Computers:</b> Information management and computers; data processing; computer hardware and software and business applications for computers.</p> <p><b>Accounting:</b> The accounting function; accounting procedures and methods; financial statements and the use of budgeting</p> <p><b>Finance:</b> Basic concepts in finance; capital investments; stock exchanges and securities markets; security investments</p>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b>  Understanding Business, William, G, Nickels, James, M, McHugh and Susan, M, McHugh, Understanding Business, 2015 (11<sup>th</sup> Edition), McGraw-Hill Education</p> <p><b>Recommended Reading</b>  Robert W. Hamilton and Richard A Booth (2006), <i>Business Basics for Law Students: Essential Concepts and Applications</i>  Linda Pinson (2004), <i>Keeping the Books: Basic Record keeping and accounting for the successful small business</i> (keeping the books)  Louis Boone/David Kurtz, <i>Contemporary Business</i>, Latest Edition  Nickels, McHugh, McHugh, <i>Understanding Business</i>, Latest Edition, McGraw Hill</p>

Assessment		LEARNING OUTCOMES				
		1	2	3	4	
	Final exam	60%	x	x	x	x
	Midterm exam	20%	x	x	x	x
	Coursework	15%	x	x	x	x
	Class participation	5%	x	x	x	x
Language	English					

Course Title	<b>Business Law</b>				
Course Code	LAW201				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 2				
Teacher's Name	Georgia Parpa				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	This course is meant to provide a general introduction to the legal environment that affects individuals, businesses, and business transactions. In addition to providing a general introduction to the English legal system. The aim of the course is to provide the student with an understanding of legal history, legal institutions and the most important principles and rules of the court procedure and evidence as well as the general principles of the law of contract which are relevant to business and professional courses				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. understand basic legal terminology and concepts.</li> <li>2. evaluate issues of legal significance in business transactions.</li> <li>3. Apply legal reasoning to situations and form legal conclusions.</li> <li>4. compare and apply various legal theories/interpretations to factual situations.</li> <li>5. issue spot, weigh, and analyze risks, and gain a sense of comfort and familiarity with the legal system.</li> </ol>				
Prerequisites	None		Required		
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• Nature and history of English law - civil and criminal law.</li> <li>• Common Law and Equity: Deficiencies of the Common law; contribution made by equity.</li> <li>• The main sources of English Law: Legislation or Statute Law - Nature and effect - the legislative process; Statute Law and judicial interpretation; Case Law or Judicial Precedent - Development - Precedent today-Advantages and disadvantages-Law reporting; European Community Law - The European Communities - Community Institutions and their working and functions - Sources of Community law by the member states and the UK in particular - effect of community law on national law.</li> <li>• Other subsidiary sources - Custom - Law Merchant - Legal Textbooks.</li> </ul>				



- The Criminal Courts Magistrates' Court - Justices of the Peace - Stipendiary Magistrates - Appointment of Justices - Jurisdiction - Committal Procedure - Juvenile Courts - Appeals - The Crown Court - Composition and Jurisdiction - Appeals.
- The Civil Courts: Inferior Courts: 1. County Courts – Composition Jurisdiction Territorial limitations. 2. Magistrates' Court – Composition and Jurisdiction; The High Court: Queen's Bench Division, Chancery Division, Family Division: Their Composition and Jurisdiction; Appeals in Civil Cases; Divisional Courts, Court of appeal, House of Lords.
- Other Courts and Tribunals: Modern special courts and tribunals, reasons for their creation, Administrative Tribunals.
- Arbitration - advantages and disadvantages.
- Legal Personality: Natural and Legal Persons; legal personality capacity; Corporations: Methods of creation, doctrine of separate legal personality, features of artificial personality, lifting the "veil" of incorporation; Unincorporated associations; Partnerships: Formation, relation between partners and outsiders relation of partners to each other, dissolution of a partnership, limited partnerships.
- The general principles of the law of contract: Definition of Contract; Essential Elements of a contract; Offer and Acceptance: Offer and invitation to treat, communication of offer, duration of offer. Manner of Acceptance, communication, exceptions; Consideration: Executory and Executed consideration; Rules as to consideration: It must not be past, exceptions, it must move from the promisee, it need not be adequate, it must be real, a promise by a person to perform an existing duty is no consideration, equitable or promissory estoppel; Intention to create legal relations: Domestic and social arrangements, arrangements between husband and wife, Commercial Agreements, Collective agreements; Capacity: Minors or Infants, Mentally disordered or drunken persons, Corporations; Misrepresentations: Definition, fraudulent misrepresentation, negligent misrepresentation, innocent misrepresentation; Duress and Undue influence; Mistake - Common mistake, Mutual Mistake, Unilateral mistake; Illegal Contracts: Contracts illegal by statute, contracts illegal at common law, Consequences of illegality; Void contracts – Contracts in restraint of trade; Discharge of Contracts: Discharge by performance, discharge by agreement, discharge by frustration or subsequent impossibility, discharge by breach; Remedies – Damages – Specific performance - Injunction - Quantum Meruit.
- Law of Sales: Obligation of the seller and the buyer's remedies; implied conditions and warranties in every sale of goods; obligations of the buyer and the seller's remedies; transfer of property between seller and buyer; passing of property in specific goods; passing of property in unascertained goods; passing of risk; transfer of title by a non-owner.
- Negotiable Instruments: The concept of negotiability; Bills of Exchange; transfer and negotiation of bills of exchange; the rights of a holder; dishonour of bills and rights of recourse; matters affecting a holder's rights; discharge of bills of exchange; cheques; crossing on cheques; crossings on cheques; protection of paying and collecting bankers.

	<ul style="list-style-type: none"> <li>• Insurance: Introduction; insurable interest, subrogation, duty to disclose, contribution formation of policies; duties of insured; duties of insurer.</li> <li>• Agency: Creation and termination of Agency; authority of agent; duties of agent to principal and agent and third parties.</li> </ul>																																			
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																			
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Final exam	60%	X	X	X	X	X																														
Midterm exam	30%	X	X	X																																
Class participation	10%	X	X	X	X	X																														
Language	English																																			

Course Title	<b>Financial Reporting</b>				
Course Code	ACC201				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 2 / Semester 1				
Teacher's Name	Georgios Papagavriel				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The aim of this module is to introduce students to the international financial reporting standards and to make them familiar with the financial reporting principles and practices in a range of business contexts and situations. The syllabus builds on ACC101 and ACC102 and examines the context in which the accountant operates in greater depth by studying the reporting requirements of various types of entities, or group of companies.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain the nature and purpose of financial accounting</li> <li>2. Read and interpret data in financial statements</li> <li>3. Outline the legal and regulatory framework relating to financial reporting</li> <li>4. Display a thorough understanding of the recording, processing and recording of financial data in an entity's accounting system</li> <li>5. Prepare financial statements for single entities</li> </ol>				
Prerequisites	ACC101, ACC102	Required			
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>- The financial reporting framework</li> <li>- Reporting the financial performance of entities</li> <li>- Financial statements of groups of companies</li> <li>- Specialised entities</li> <li>- Financial performance appraisal</li> <li>- Recent developments and contemporary issues pertaining to the subject-matter of the course.</li> </ul>				
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>				
Bibliography	<b>Bibliography (Indicative)</b>				

	<p><b>Core Text(s)</b>          Abbas, Ali Mirza, Graham J Holt, Magnus Orrel (2008), <i>International Financial Reporting Standards-Workbook and Guide</i>, Wiley.          Ernst and Young (2009), <i>International GAAP 2009</i>, LexisNexis.</p> <p><b>Recommended Reading</b>          Dyckman T., Davis C. &amp; Dukes R., <i>Intermediate Accounting</i>, Latest Edition, McGraw Hill, International Edition          Spiceland, J. David, James F. Sepe, and Lawrence A. Tomassini (2007), <i>Intermediate Accounting</i>, Volume I, 4th Edition. Boston: McGraw Hill / Irwin Wood, F &amp; Sangster, A. 2005, <i>Business Accounting II</i>, 10th Ed., Pearsons Education Ltd London          BPP notes for F3 -ACCA</p> <p><b>Relevant teaching material from the following organizations:</b></p> <p><b>ACCA</b>  <a href="http://www.accaglobal.com/students/acca/exams/f3/">http://www.accaglobal.com/students/acca/exams/f3/</a></p> <p><b>BPP</b>  <a href="http://www.bpp.com/acca/papers/f3/">http://www.bpp.com/acca/papers/f3/</a></p> <p><b>Kaplan</b>  <a href="http://financial.kaplan.co.uk/TrainingandQuals/Accountancy/ACCA/Pages/default.aspx">http://financial.kaplan.co.uk/TrainingandQuals/Accountancy/ACCA/Pages/default.aspx</a></p>																												
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		1	2	3	4	5																							
Final exam	60%	x	x	x	x	x																							
Midterm exam	30%	x	x	x																									
Class participation	10%	x	x	x	x	x																							
<p>Language</p>	<p>English</p>																												

Course Title	<b>Advanced Managerial Accounting</b>				
Course Code	ACC211				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 3 / Semester 2				
Teacher's Name					
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	<p>The aim of this course is to enhance students understanding of cost accounting in relation to its systems and analysis of its data so as to assist students in their future careers to meet their duties and responsibilities. It would cover cost management topics to ensure full comprehension of basic concepts such as cost accounting systems, cost management systems, profit management systems, and investment management systems. These concepts will provide an in-depth understanding of the array of timely and relevant information provided by management accounting necessary for the survival and success of organizations in today's dynamic environment.</p>				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. calculate how much products, processes and services cost and explain why they need costing systems</li> <li>2. apply the budgeting process in organisations.</li> <li>3. evaluate budgetary systems such as fixed and flexible, zero based and incremental, periodic, continuous and activity based.</li> <li>4. develop, implement and coordinate budgeting systems: functional, subsidiary and master budgets (including cash budgeting).</li> <li>5. apply the principles of standard costing.</li> <li>6. identify and calculate variances for sales, materials, labour, variable overheads and fixed overheads; absorption and marginal approaches.</li> </ol>				
Prerequisites	ACC101, ACC102	Required			
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• <b>COST TERMS, CONCEPTS AND CLASSIFICATION:</b> General cost classification, product costs versus period costs, cost classifications on financial statements, cost classifications for predicting cost behavior, cost classifications for assigning costs to cost objects, cost classification for decision making</li> <li>• <b>SYSTEMS DESIGN: JOB-ORDER COSTING AND PROCESS COSTING:</b> Process and job-order costing , the flow of costs, problems of overhead applications, job-order costing in service companies, comparison of job-order costing and process costing, a perspective of</li> </ul>				

	<p>process cost flows, equivalent units of production, production report; weighted average method</p> <ul style="list-style-type: none"> <li>• ANALYSIS AND USE OF COST BEHAVIOR: Types of cost behavior patterns, the analysis of mixed costs, contribution format</li> <li>• COST-VOLUME-PROFIT RELATIONSHIPS: CVP analysis, break-even analysis, CVP considerations in choosing a cost structure, structuring sales commissions, concept of the sales mix, assumptions of CVP analysis</li> <li>• VARIABLE COSTING AS A TOOL FOR MANAGEMENT AND ACTIVITY BASED COSTING AS A TOOL TO AID DECISION MAKING: Absorption and variable costing, income comparison of absorption and variable costing, extended comparison of income data, effect of changes in production on net operating income, choosing a cost method, how costs are treated under activity based costing, designing an (ABC) activity based costing system, the mechanics of ABC, comparison of traditional and ABC product costs, targeting process improvements, ABC and external reports, the limitations of ABC</li> <li>• PROFIT PLANNING: Framework of budgeting, preparing the master budget, the budgeted income statement, international aspects of budgeting</li> <li>• FLEXIBLE BUDGETS AND OVERHEAD ANALYSIS: Flexible budgets, variable overhead variances, overhead rates and fixed overhead analysis</li> <li>• SEGMENT REPORTING AND DECENTRALIZATION: Decentralization in organizations, segment reporting and profitability analysis, hindrances to proper cost assignment, rate of return for measuring managerial performance, controlling the rate of return, residual income</li> <li>• RELEVANT COSTS FOR DECISION MAKING: Cost concepts for decision making, adding and dropping product lines and other segments, the make or buy decision, special orders, utilization of a constrained resource, joint product costs and the contribution approach</li> <li>• CAPITAL BUDGETING DECISIONS: Planning investments, discounted cash flows, the net present value method, the internal rate of return method, expanding the net present value method, preference decisions, the ranking of investment projects, other approaches to capital budgeting decisions, post audit of investment projects</li> <li>• SERVICE DEPARTMENT COSTING: Allocations using the direct and step method, allocating costs by behavior, effect of allocations on operating departments, cautions in allocating service department costs</li> </ul>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b></p>

O'Regan, Philip (2015), *Financial Information Analysis: The role of accounting information in modern society*, (ebook), Chichester, Taylor and Francis

Walsh, Ciaran (2008), *Key Management Ratios*, 4th edition, Financial Times/ Prentice Hall

**Recommended Reading**

Walsh, Ciaran (2008), *Key Management Ratios*, 4th edition, Financial Times/ Prentice Hall

Atrill and McLaney (2006), *Financial Management for Decision makers*, FT Prentice Hall.

Richard G. Schroeder (2007), *Financial Accounting Theory and Analysis: Text Readings and Cases*, John Wiley & Sons, Limited, 2007.

Ray H Garrison, Eric Noreen and Peter C Brewer (2004), *Managerial Accounting* (11<sup>th</sup> Edition)

Drury, C. (2006), *Cost and Management Accounting*, Thomson.

Ray, H, Garrison and Eric, W, Noreen, 2003, *Managerial Accounting*, McGraw-Hill, USA (10<sup>th</sup> Edition)

Meigts, Williams, Haka And Bettner, *Financial and Managerial Accounting: The Basis for Business Decisions*, 12/e, McGraw Hill.

**Relevant teaching material from the following organizations:**

**ACCA**

<http://www.accaglobal.com/students/acca/exams/f3/>

**BPP**

<http://www.bpp.com/acca/papers/f2/>

<http://www.bpp.com/acca/papers/f5/>

**Kaplan**

<http://financial.kaplan.co.uk/TrainingandQuals/Accountancy/ACCA/Pages/default.aspx>

Assessment

		LEARNING OUTCOMES					
		1	2	3	4	5	6
Final exam	60%	X	X	X	X	X	X
Midterm exam	30%	X	X	X	X		
Class participation	10%	X	X	X	X	X	X

Language

English

Course Title	<b>Audit Principles</b>			
Course Code	ACC215			
Course Type	Core/Required			
Level	Undergraduate			
Year / Semester	Year 2 / Semester 1			
Teacher's Name	Andreas Savva			
ECTS	6	Lectures / week	3	Laboratories / week N/A
Course Purpose and Objectives	<p>The aim of this module is to introduce students to the theory and practices of auditing including professional standards, and to describe the modern auditing process (internal control, evidence gathering, fraud, statistical sampling).</p> <p>The module will examine the nature of audit risk and its component parts and evaluate a company's internal control systems and environment.</p>			
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the purpose, benefits and limitations of auditing.</li> <li>2. Identify relevant audit regulation and standards.</li> <li>3. Assess the importance of ethics in auditing and the independence of the auditor.</li> <li>4. Outline the main steps in the audit process.</li> <li>5. Demonstrate the importance of audit planning and factors impacting on it.</li> <li>6. Evaluate and assess audit risk and its constituent components.</li> <li>7. Evaluate control procedures in an internal control system.</li> <li>8. Critically assess current issues facing the auditing profession.</li> </ol>			
Prerequisites	ACC101, ACC102	Required		
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• Nature, Purpose and Scope of an External Audit</li> <li>• Audit Regulation</li> <li>• Ethics and Independence in audits</li> <li>• The Audit Process</li> <li>• Planning an Audit</li> <li>• Audit risk</li> <li>• Internal Controls</li> <li>• Internal Audit, Environmental Audit, Value-for-Money Audit.</li> <li>• Current Issues in auditing</li> </ul>			



Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																																		
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		LEARNING OUTCOMES																																																	
		1	2	3	4	5	6	7	8																																										
Final exam	60%	x	x	x	x	x	x	x	x																																										
Midterm exam	30%	x	x	x	x	x																																													
Class participation	10%	x	x	x	x	x	x	x	x																																										
Language	English																																																		

Course Title	<b>Corporate Law</b>			
Course Code	ACC216			
Course Type	Core/Required			
Level	Undergraduate			
Year / Semester	Year 2 / Semester 1			
Teacher's Name	Georgia Parpa			
ECTS	6	Lectures / week	3	Laboratories / week / N/A
Course Purpose and Objectives	The aims of the module are to familiarize students with the principles of corporate law, enable them to understand the practical application of these principles, and to develop student's critical and legal thinking skills.			
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Explain and analyse the importance of contract law and be aware of the requirements for the formation of a contract, of the remedies for breach of contract and of the main principles of contract law.</li> <li>2. Explain the different types of partnerships in Cyprus Law and to compare partnerships with companies and sole traders.</li> <li>3. Explain the various types of companies in Cyprus law.</li> <li>4. Distinguish between the role of the board and the role of the shareholder.</li> <li>5. Compare between shares and debentures.</li> <li>6. Apply the procedure to register and liquidate a company.</li> <li>7. Explain the importance of corporate governance.</li> <li>8. Identify and explain the main employment legislation.</li> <li>9. Identify the various types of torts</li> </ol>			
Prerequisites	ACC101, ACC102	Required		
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• Contract law: Formation; Remedies for breach.</li> <li>• Partnership Law</li> <li>• Company Law: Registration of a company; Types of companies; Board/shareholders; Shares /debentures; Liquidation.</li> <li>• Corporate Governance</li> <li>• Employment Law</li> <li>• Law of Torts</li> </ul>			

Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																																																	
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Class participation	10 %	X	X	X	X	X	X	X	X	X																																																								
Language	English																																																																	

Course Title	<b>Accounting Information Systems</b>			
Course Code	ACC205			
Course Type	Core/Required			
Level	Undergraduate			
Year / Semester	Year 2 / Semester 2			
Teacher's Name	Marios Athanasiou			
ECTS	6	Lectures / week	3	Laboratories / week N/A
Course Purpose and Objectives	The aim of the module is to expose students into the area of accounting information systems focusing on E-Business, databases, data modeling and design, systems development, information systems controls and security, computer fraud, general ledger and reporting systems. The course also covers the accounting cycles in an information systems environment. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.			
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. effectively use information systems and information Systems resources in an organization.</li> <li>2. Record the main types of commercial transactions accurately and in appropriate form.</li> <li>3. Identify and apply methods of organizing and accounting for Information systems delivery and information systems projects.</li> <li>4. Interpret and input data to a computerized accounting system in order to produce final accounts and other reports.</li> <li>5. Participate in the definition and specification of user and system requirements.</li> <li>6. Apply techniques used to prevent fraud in accounting information systems.</li> <li>7. Participate in the implementation, monitoring and maintenance of an Information systems solution.</li> <li>8. Participate in the quality assurance of an information systems project</li> </ol>			
Prerequisites	ACC101, ACC102	Required		
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• Introduction to Information Systems and Accounting Information Systems.</li> <li>• Use of the accounting software</li> </ul>			

	<ul style="list-style-type: none"> <li>• Creation of new customer and supplier accounts.</li> <li>• Input data into the system.</li> <li>• Create, edit, and delete Nominal Accounts.</li> <li>• Prepare reports and financial statements.</li> <li>• Stock control.</li> <li>• Bank receipts and payments. Prepare Bank Reconciliation Statements.</li> <li>• AT reports.</li> <li>• Recent developments and contemporary issues pertaining to the subject-matter of the course.</li> </ul>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b>  Mark G. Simkin, Carolyn S. Norman, Jacob M. Rose (2014), Core Concepts of Accounting Information Systems, 13<sup>th</sup> Edition, John Wiley &amp; Sons</p> <p><b>Recommended Reading</b>  George H. Bodnar, William S. Hopwood, <i>Accounting Information Systems</i> (International Edition), McGraw Hill  Foulks Lynch, Paper 2.1 – Information Systems, ACCA  Foulks Lynch, Paper 3.4 – Business Information Management, ACCA  Hartman B., Harper R., Knoblett J., and Reckers P., <i>Intermediate Accounting</i>, Latest Edition, South Western College Publishing.</p> <p><b>Relevant teaching material from the following organizations:</b></p> <p><b>ACCA</b>  <a href="http://www.accaglobal.com/students/acca/exams/f2/">http://www.accaglobal.com/students/acca/exams/f2/</a>  <a href="http://www.accaglobal.com/students/acca/exams/f3/">http://www.accaglobal.com/students/acca/exams/f3/</a></p> <p><b>BPP</b>  <a href="http://www.bpp.com/acca/papers/f2/">http://www.bpp.com/acca/papers/f2/</a>  <a href="http://www.bpp.com/acca/papers/f3/">http://www.bpp.com/acca/papers/f3/</a></p> <p><b>Kaplan</b>  <a href="http://financial.kaplan.co.uk/TrainingandQuals/Accountancy/ACCA/Pages/default.aspx">http://financial.kaplan.co.uk/TrainingandQuals/Accountancy/ACCA/Pages/default.aspx</a></p> <p><b>The Financial Training Company</b>  <a href="http://www.acca-ftc.com">www.acca-ftc.com</a></p>

Assessment		LEARNING OUTCOMES								
		1	2	3	4	5	6	7	8	
	Final exam	60%	X	X	X	X	X	X	X	X
	Midterm exam	30%	X	X	X	X	X			
Class participation	10%	X	X	X	X	X	X	X	X	
Language	English									

Course Title	<b>Business Taxation</b>			
Course Code	ACC210			
Course Type	Core/Required			
Level	Undergraduate			
Year / Semester	Year 2 / Semester 2			
Teacher's Name				
ECTS	6	Lectures / week	3	Laboratories / week N/A
Course Purpose and Objectives	The aim of this module is to provide an overview of the role of taxation in a market economy. Although the various issues will be covered with reference to the Cyprus tax system, the treatment will emphasise general principles and issues such as the incentive to work and save, equity and economic efficiency are covered, in the context of personal, corporate and capital taxes. Policy implications of taxation are reviewed. Thee module provides a foundation in the core areas of tax, so as to provide a reliable basis to enhance advance study in the subject.			
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the rationale for the various tax systems used in modern economies;</li> <li>2. Understand and explain the scope of the Cyprus tax system.</li> <li>3. Understand the incentive structure of a taxation system and the conceptual issues surrounding these applications of taxation;</li> <li>4. Understand the role of taxation in achieving desired policy outcomes.</li> <li>5. Calculate personal income, corporate, capital gains and value added tax liabilities.</li> <li>6. Calculate tax reliefs available to individuals and corporate bodies.</li> <li>7. Understand the importance of tax planning.</li> <li>8. Apply the appropriate tax laws to different case studies and scenarios to produce tax returns (that includes the tax calculations, the taxable amount and tax payable).</li> </ol>			
Prerequisites	ACC101, ACC102	Required		
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• The place of taxation in the economy;</li> <li>• The balance between equity and efficiency;</li> <li>• Income tax and incentives to work and save;</li> <li>• Income from Trade/Professions/Vocation; Schedule D Case I and II;</li> </ul>			

	<ul style="list-style-type: none"> <li>• The role of capital taxation;</li> <li>• The bases of taxation and investment incentives;</li> <li>• Reform of the tax system;</li> <li>• Tax as a policy tool;</li> <li>• The calculation of personal, corporate, capital gains and value added tax liabilities;</li> <li>• Tax planning;</li> <li>• Income from Property-Schedule A;</li> <li>• Income from Employment-Schedule E;</li> <li>• Corporation tax;</li> <li>• Capital Gains Tax;</li> <li>• Recent developments and contemporary issues pertaining to the subject-matter of the course.</li> </ul>																																																		
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																																																		
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Midterm exam	30%	X	X	X	X	X																																													
Class participation	10%	X	X	X	X	X	X	X	X																																										
Language	English																																																		



Course Title	<b>Financial Analysis and Business Valuation</b>				
Course Code	ACC202				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 2 / Semester 2				
Teacher's Name	Andreas Savva				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The aim of this course is to provide students an understanding and construal of the accounting environment within a business beyond the mere preparation of financial accounts and statements.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Account for cash dividends and stock dividends, and explain the effects of these transactions on a company's financial statements.</li> <li>2. Describe and prepare a statement of retained earnings and prepare a statement of stockholders' equity.</li> <li>3. Explain why net income differs from net cash flows from operating activities.</li> <li>4. Discuss the quality of a company's earnings, assets, and working capital.</li> <li>5. Compute the ratios widely used in financial statement analysis and explain the significance of each.</li> <li>6. Analyze financial statements from the viewpoints of common stockholders, creditors, and others.</li> <li>7. Compute gains or losses on receivable or payables that are stated in a foreign currency when exchange rates fluctuate.</li> <li>8. Describe several techniques for "hedging" against losses from fluctuations in exchange rates.</li> <li>9. Use the Dupont system to evaluate business performance.</li> <li>10. Explain the nature of capital investment decisions.</li> <li>11. Identify nonfinancial factors in capital investment decisions.</li> <li>12. Explain the behavioral issues involved in capital budgeting and identify how companies try to control the capital budgeting process.</li> </ol>				
Prerequisites	ACC101, ACC102	Required			

Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• <b>INCOME AND CHANGES IN RETAINED EARNINGS:</b> Reporting the results of operations, financial analysis, other transaction affecting retained earnings</li> <li>• <b>STATEMENT OF CASH FLOWS:</b> Statement of cash flows, preparing a statement of cash flow, financial analysis, managing cash flows, the indirect method</li> <li>• <b>FINANCIAL STATEMENT ANALYSIS:</b> Tools of analysis, measures of liquidity and credit risk, measures of profitability, comprehensive illustration</li> <li>• <b>OPERATIONAL BUDGETING:</b> Profit rich yet cash poor, the basis of planning and controlling</li> <li>• <b>STANDARD COST SYSTEMS:</b> Standard cost systems; direct material standards, direct labor standards, manufacturing overhead standards, standard costs and variance analysis, etc</li> <li>• <b>REWARDING BUSINESS PERFORMANCE:</b> Motivation and aligning goals and objectives, accounting information and feedback about goal achievement, rewarding goal achievement, the DuPont system, return on investment, the components of return on investment, return on sales, capital turnover, criticisms of ROI, residual income and economic value added, the financial and businesses and customer perspective of the balanced scorecard, the learning and growth perspectives of the balanced scorecard, difficulties with the balanced scorecard, components of management compensation, design choices for management compensation</li> <li>• <b>CAPITAL BUDGETING:</b> Capital investments decisions; financial and non-financial considerations, evaluating capital investment proposals, payback period, return on average investment, discounting future cash flows, replacing assets</li> </ul>
Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b>  Jan, R, Williams, Susan, F, Haka, Mark, S, Bettner, and Robert, F, Meigs, 2001, <i>Financial and Managerial Accounting: The Basis for Business Decisions</i>, McGraw-Hill, USA (12<sup>th</sup> Edition)</p> <p><b>Recommended Reading</b>  Charles T Horngren series in Accounting by Charles T Horngren Drikant M Datar and George M Foster (2005), <i>Cost Accounting</i> (12<sup>th</sup> Edition)  Jerry J Weygandt, Donald E and Paul D (2004), <i>Accounting Principles</i> (7<sup>th</sup> Edition) with pepsi Co Annual Report</p>

Assessment		LEARNING OUTCOMES												
		1	2	3	4	5	6	7	8	9	10	11	12	
	Final exam	60%	x	x	x	x	x	x	x	x	x	x	x	x
	Midterm exam	30%	x	x	x	x	x	x	x					
Class participation	10%	x	x	x	x	x	x	x	x	x	x	x	x	
Language	English													

Course Title	<b>Corporate Governance and Business Ethics</b>			
Course Code	ACC213			
Course Type	Core/Required			
Level	Undergraduate			
Year / Semester	Year 2 / Semester 2			
Teacher's Name	Andreas H. Savva			
ECTS	6	Lectures / week	3	Laboratories / week N/A
Course Purpose and Objectives	<p>The module aims to help students</p> <ol style="list-style-type: none"> <li>1. develop a critical understanding of the nature, behaviour and outcomes associated with the social, economic, political and legal systems that govern the modern corporation;</li> <li>2. understand the key roles and relationships through which corporate governance is realised;</li> <li>3. examine similarities and differences across national corporate governance systems;</li> <li>4. recognize key pressures for reform in national corporate governance systems;</li> <li>5. appreciate some of the ethical issues which arise in relation to corporate activity.</li> </ol>			
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>5. knowledge and understanding of the operation of systems of corporate governance at various levels of analysis;</li> <li>6. knowledge and understanding of the shared and competing social, economic and political principles and values upon which behaviour and outcomes in the corporate governance system are based;</li> <li>7. knowledge and understanding of the pressures associated with tendencies towards and away from convergence in corporate governance systems at various levels of analysis.</li> </ol>			
Prerequisites	ACC210	Required		
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• Ownership, control and accountability of companies.</li> <li>• interests of directors, shareholders, employees and other stakeholders</li> <li>• national corporate governance systems</li> <li>• corporate governance economic performance and sustainability</li> <li>• Business ethics</li> </ul>			

Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																												
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		1	2	3	4	5																							
Final exam	60%	x	x	x	x	x																							
Midterm exam	30%	x	x		x	x																							
Class participation	10%	x	x	x	x	x																							
Language	English																												

Course Title	<b>Business Statistics</b>				
Course Code	MAT201				
Course Type	Core/Required				
Level	Undergraduate				
Year / Semester	Year 1 / Semester 2				
Teacher's Name	C. Christodoulou				
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	The aim of the course is to familiarise students with basic statistical techniques and their application to problems for business.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Have acquired basic statistics knowledge that will enable them to follow other courses in Business Administration</li> <li>2. Acquire good skills in statistical tools that are useful in business analysis</li> <li>3. Be more proficient and confident in dealing with statistical concepts suitable for business problems</li> <li>4. Use statistical tools to analyse and compare company performance</li> <li>5. Use statistical tools to make predictions about future performance</li> </ol>				
Prerequisites	None	Required			
Course Content	<p>The course covers the following topics:</p> <ul style="list-style-type: none"> <li>• Methods for summarizing data</li> <li>• Frequency distributions</li> <li>• Statistical descriptions</li> <li>• Distribution functions</li> <li>• Binomial distribution</li> <li>• Hypergeometric distribution</li> <li>• Poisson distribution</li> <li>• Normal distribution</li> <li>• t-and chi-square distributions</li> <li>• Sampling and sampling distribution of the mean</li> <li>• Confidence intervals for the population mean, standard deviation and proportion</li> </ul>				

Teaching Methodology	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> </ol>																												
Bibliography	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b> Doane, D. and Seward, L. (2015), Applied Statistics in Business and Economics, 5<sup>th</sup> edition, McGraw-Hill Education</p> <p><b>Recommended Reading</b> Linda Herkenhoff and John Fogli (2013), Applied Statistics for Business and Management using Microsoft Excel, 2013 Edition, Springer</p>																												
Assessment	<table border="1" data-bbox="491 745 1369 987"> <thead> <tr> <th></th> <th></th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> </thead> <tbody> <tr> <td>Final exam</td> <td>60%</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>Midterm exam</td> <td>30%</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> <tr> <td>Class participation</td> <td>10%</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> <td>x</td> </tr> </tbody> </table>			1	2	3	4	5	Final exam	60%	x	x	x	x	x	Midterm exam	30%	x	x	x	x	x	Class participation	10%	x	x	x	x	x
		1	2	3	4	5																							
Final exam	60%	x	x	x	x	x																							
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Class participation	10%	x	x	x	x	x																							
Language	English																												

Course Title	<b>Business Writing</b>				
Course Code	<b>ENG201</b>				
Course Type	Elective				
Level	Undergraduate				
Year / Semester					
Teacher's Name					
ECTS	6	Lectures / week	3	Laboratories / week	N/A
Course Purpose and Objectives	This course is designed to develop the effective and appropriate use of English for the purpose of communicating information in both oral and written forms in a business environment. Writing styles are covered so as to assist students in using appropriate styles according to situations.				
Learning Outcomes	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. compose and write effective styles of business correspondence.</li> <li>2. Apply emerging technologies in business communication.</li> <li>3. Demonstrate an understanding of resume, application letter, and follow-up letter writing.</li> <li>4. write a business report.</li> <li>5. Develop interpersonal and group communication skills.</li> <li>6. Properly use grammar, spelling, and punctuation as applied in business communications.</li> </ol>				
Prerequisites	ENG100	Required	None		
Course Content	<p>The course covers the following main topics:</p> <p><b>FUNDAMENTALS OF BUSINESS WRITING:</b> Adaptation and the selection of words, construction of clear sentences and paragraphs, writing for effect.</p> <p><b>BASIC PATTERNS OF BUSINESS MESSAGE:</b> Introduction to messages and the writing processes, directness in good news and neutral messages, indirectness in bad news messages, indirectness in persuasion and sales messages, strategies in the job search process.</p> <p><b>FUNDAMENTALS IN REPORT WRITING:</b> Basic report writing, report structure; the short forms, long and formal reports.</p>				



<p>Teaching Methodology</p>	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Class discussion</li> <li>3. Individual, paired, and small-group exercises</li> <li>4. Use of library for research projects</li> <li>5. Use of audio-visual media resources (videos, films, transparencies)</li> <li>6. Use of the internet for research projects</li> </ol> <p><b>Lectures:</b> Important material from the text and outside sources will be covered in class. Discussion is encouraged as is student-procured, outside material relevant to topics being covered. Three hour lectures per week to include coursework and review of set work – individual tutorials to help with assignments.</p> <p><b>Classroom Interaction:</b> Students have opportunities to ask questions, express opinions and generally discuss the materials with the instructor and the rest of the class. Students will be given time to make presentations of selected subjects.</p> <p><b>Assignments:</b> Problems, case studies, projects and readings will be periodically assigned to help support and supplement material found in the text. These assignments may require the application of various software packages or the use of a business calculator. In-class exercises will be given to reinforce the subject material.</p> <p><b>Quizzes:</b> Occasional scheduled or unscheduled quizzes may be given to help ensure students stay abreast with assigned material.</p> <p><b>Exams:</b> The exams may consist of True-False questions, multiple choice, problem analysis, short essay questions and/or essay questions.</p> <p>Class Time : 42 Hours  Consultations : 15 Hours</p> <p><b>Types of Assignments</b></p> <ol style="list-style-type: none"> <li>1. Students must complete assignments from the text and other sources</li> <li>2. Students must be able to research and complete the assignments, which will include library, Internet, and other media research.</li> </ol>
<p>Bibliography</p>	<p><b>Bibliography (Indicative)</b></p> <p><b>Core Text(s)</b></p> <p>Raymond, V, Lesikar, Marie, E, Flatley, 2002, <i>Basic Business Communication</i>, (9<sup>th</sup> Edition), McGraw-Hill</p> <p>Sheldon, R H. and Peter Andrew, 2005, <i>Business Communications</i>, 2<sup>nd</sup> Edition,</p>

	<p><b>Recommended Reading</b></p> <p>Susan Reid (2005), Legal Writing for International Students</p> <p>Alan Bond (2005), 300+ successful business letters for all occasions, 2<sup>nd</sup> edition</p>								
Assessment			LEARNING OUTCOMES						
			1	2	3	4	5	6	
	Final exam	60%	x	x	x	x	x	x	
	Midterm exam	30%	x	x	x	x	x	x	
Class participation	10%	x	x	x	x	x	x		
Language	English								