



INTERNATIONAL
HELLENIC
UNIVERSITY

Student Handbook 2024-2025

MSc in International Accounting, Auditing and Taxation



University Center for
International Programmes of Studies

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THE INTERNATIONAL HELLENIC UNIVERSITY

Introduction

The **International Hellenic University (IHU)** was initially established by Law (No 3391/2005) and was based in Thessaloniki, Greece. The IHU was Greece's first public university where programmes were taught exclusively in English comprised three (3) Schools which offered twenty-four (24) master programmes.

The International Hellenic University was re-established by Law (No 4610/2019), is based in Thessaloniki, comprises eight (8) Schools and twenty five (25) Departments and is located in Thessaloniki, Serres, Drama, Katerini, Kilkis. The School of Humanities, Social Sciences and Economics and the School of Science and Technology of the IHU belong to the **University Center of International Programmes of Studies (UCIPS)** of the International Hellenic University offering postgraduate programmes that are taught exclusively in English.

Our Mission

Our strategic mission is threefold:

- Provide research and education that meets the needs of the international community.
- Enhance understanding of the economic, socio-political and technological issues facing the societies we serve, through teaching and research of the highest academic standard.
- Create a truly international and diverse student and faculty community to foster greater understanding between cultures and nations.

Academic Management

The IHU Governing Board is the overall body governing the operation of the University in accordance with respective legislation and its own internal regulations. Together with the responsibility for overall educational and research policy and the University's development strategy, the Governing Board is also ultimately responsible for all administrative or organisational matters of the University. Upon approval by the Governing Board, all proposals for postgraduate study programmes are submitted by the same to the Ministry of Education & Religious Affairs.

The General Assembly of the School of Humanities, Social Sciences and Economics is responsible for all academic and administrative matters. It is responsible for drafting and submitting proposals for postgraduate study programmes, appointing advisory committees, examination committees, the award of postgraduate degrees, selection or examination of prospective postgraduate students and for any other matter foreseen in the respective legislation. In the case of interdepartmental Postgraduate Study Programmes, the Special Interdepartmental Committee (S.I.C.) has the same powers as the General Assembly and is comprised of members of the corresponding General Assemblies.

A Programme Coordinating Committee is responsible for monitoring and coordinating the operation of each respective postgraduate programme. It reports to the General Assembly of the School.

The Programme Director, assisted and deputized by the Assistant Director, is responsible for promoting the effective implementation of the postgraduate study programme. The Programme Director reports to the General Assembly of the School on all issues regarding the effective operation of the programme.

The Student-Staff Liaison Committee is part of the School's quality control mechanism. Its purpose is to ensure good communication with the students on your programme of study and to identify areas where improvements could be made. The students will elect three members as class representatives. The student reps will meet at least once per term with the Programme Director and members of the faculty. The meetings are informal in style but all issues raised are taken seriously and responded to. The course office produces minutes of each meeting which are then sent to all members of the class. Students will be informed of actions taken by the School to resolve any issues raised at SSLC meetings. The student

representatives have the chance, upon request, to meet with the President of the Governing Board of the University Center of International Programmes of Studies.

Please note that in addition, all students participate in the evaluation of their courses and programme by completing and submitting the respective Course Evaluation Forms and the IHU Exit Questionnaire.

PART I: The MSc in International Accounting, Auditing & Taxation

Aims and Objectives

The International Hellenic University (IHU) MSc in International Accounting, Auditing & Taxation programme has been developed by experts with experience in international accounting, auditing, and finance in both academic and industry. The MSc combines accounting and auditing knowledge with expertise in finance, which helps students gain the necessary knowledge of the international accounting and finance environment. Thus programme provides graduates with a key set of skills and the real-world knowledge crucial to achieving success in their chosen career.

Upon completion of the MSc in Accounting, Auditing & Taxation programme, students will gain:

- a thorough and comprehensive grasp of the principles and applications of key accounting and financial functions, together with enduring technical and conceptual skills
- a focus on strategic issues across various industry sectors
- a genuinely international, multicultural perspective with a global focus
- a highly flexible qualification suitable for a wide range of career openings in many sectors
- an appreciation of contemporary industry issues and challenges facing global financial institutions
- excellent opportunities for networking

The IHU MSc in Accounting, Auditing & Taxation programme promotes learning and teaching characterised by a diversity of resources and teaching styles and techniques which recognise that the University operates in an ever-changing environment. Teaching and learning methods should assist the development of these skills by encouraging not merely the capacity for abstract reasoning, but also the students' capacities for independent and self-motivated learning, problem-solving skills and some of the knowledge and skills which are common to employment in many fields.

The traditional lecture supported by PowerPoint and lecture notes continues to be the principal method of delivery. However, classes will be supported by comprehensive e-learning material. Most classes will take place on weekdays.

Lecturing emphasises interactive activities, making full use of the University facilities. The methods chosen reflect the needs of the students, the aims and target learning outcomes of the programme or the individual course and the resources available. Learning, teaching and assessment methods are regularly reviewed. Theory, understanding and information are imparted through problem solving and class discussions. Students also learn through reading relevant literature. Coursework and assignments (individual and in small groups) develop the ability of students to solve problems. Projects allow the students to study a subject in some depth, working more independently where possible. Group projects are also used, which help develop team-working skills. Teaching and learning methods include the opportunity for students to apply their knowledge and expertise to problems beyond those generally encountered. Higher skills are fostered and encouraged. Students are expected to spend at least an equivalent amount of time working on their own, going through their notes and studying suggested textbooks and specialist readings as well as making use of the support provided through e-learning materials.

Programme Structure

Full-time

The MSc in Accounting, Auditing & Taxation comprises three academic semesters. It is taught mainly on weekdays over three teaching periods. The first two teaching periods (first semester) cover the core courses of the programme. In the third teaching period (second semester), students attend four elective courses. The fourth period (third semester) is taken up with work on the Dissertation.

Description	Taught Hours	Credits
8 Core Courses (30 hours each)	240	48
4 Elective Courses (16 hours each)	64	12
Dissertation		30
Total Taught Hours	304	90

The Core Curriculum and Electives

The MSc in Accounting, Auditing & Taxation core courses offer a thorough grounding in key functional areas and most importantly their critical interactions and their impact on the organisation. The core courses enable students to acquire practical concepts and skills directly relevant to their careers.

1. CORE COURSES

Semester	Teaching Period	Core Courses	Taught Hours	Credits
1	1	Quantitative Methods	30	6
1	1	Foundations of Finance	30	6
1	1	Taxation	30	6
1	1	Accounting and Financial Analysis	30	6
1	2	Management Accounting	30	6
1	2	Advanced Corporate Reporting & Sustainability	30	6
1	2	Auditing	30	6
1	2	Advanced Taxation	30	6

2. ELECTIVE COURSES FOR INTERNATIONAL ACCOUNTING, AUDITING & TAXATION*

Semester	Teaching Period	Elective Courses	Taught Hours	Credits
2	3	Advanced Auditing	16	3
2	3	Mergers and Acquisitions	16	3
2	3	Advanced Company Valuation	16	3
2	3	Sustainable Investments & Corporate Social Responsibility	16	3
2	3	Transfer Pricing	16	3
2	3	Entrepreneurship	16	3
2	3	Accounting Fraud Examination	16	3
2	3	Financial Derivatives and Structured Products	16	3
2	3	Banking Legal Environment	16	3
2	3	Behavioural Finance	16	3
2	3	Cost Planning and Analysis for Competitive Advantage	16	3
2	3	Fintech Regulation & Data Protection	16	3
2	3	Electives from other IHU Programmes	16	3

* Electives may vary from year to year depending on current interest and student demand.

* After voting, the four most popular elective courses will run during the third teaching period.

3. *DISSERTATION*

Semester	Period	Credits
3	4	30

Programme Timetable for full-time students

Period	Calendar	MSc Activities
1	21.10.2024-10.01.2025	Quantitative Methods, Foundations of Finance, Taxation, Accounting and Financial Analysis Electives Presentation 5.12.2024 (17:15-18:00) Electives courses selection (6.12.2024 - 12.12.2024)
1	21.12.2024-07.01.2025	Reading / Holiday
1	13.01.2025-24.01.2025	Exams*
2	27.01.2025-28.03.2025	Management Accounting, Advanced Corporate Reporting and Sustainability, Auditing, Advanced Taxation
2	31.03.2025-25.04.2025	Reading / Holiday
2	28.04.2025-09.05.2025	Exams*
2	12.05.2025	Research Methodology Seminar
3	13.05.2025-13.06.2025	Four elective courses Dissertation proposal submission (15/06/2025)
3	16.06.2025-22.06.2025	Reading
3	23.06.2025-07.07.2025	Exams*
3	14.07.2025-25.07.2025	Resit Exams* (1st and 2nd period) - Resit Coursework Submission (1st and 2nd period)
4	08.07.2025-15.12.2025	Dissertation
4	September 2025	Resit Coursework Submission (3rd period) Resit exams* (3rd period)
5	January 2026	Dissertation Presentation

Coursework Submission Deadlines: usually before the exams (announced at the beginning of the Term)

* Exams start at 6pm, unless otherwise announced; they last 3h for Core and 2h for Elective courses.

Part-time

The programme may also be followed in a part-time mode. The first year includes three teaching periods during which four core courses and two elective courses are offered. In the second year, students are taught over the three teaching periods the remaining four core courses and two more elective courses. During the second year there is a fourth period in which the Dissertation should be completed.

The structure of the part-time mode of the MSc in Accounting, Auditing & Taxation Programme is as follows:

The Core Curriculum and Electives

YEAR I

1. CORE COURSES

Semester	Teaching Period	Core Courses	Taught Hours	Credits
1	1	Accounting and Financial Analysis	30	6
1	1	Foundations of Finance	30	6
1	2	Advanced Corporate Reporting & Sustainability	30	6
1	2	Auditing	30	6

2. ELECTIVE COURSES FOR INTERNATIONAL ACCOUNTING, AUDITING & TAXATION*

Semester	Teaching Period	Elective Courses	Taught Hours	Credits
2	3	Advanced Auditing	16	3
2	3	Mergers and Acquisitions	16	3
2	3	Advanced Company Valuation	16	3
2	3	Sustainable Investments & Corporate Social Responsibility	16	3
2	3	Transfer Pricing	16	3
2	3	Entrepreneurship	16	3
2	3	Accounting Fraud Examination	16	3
2	3	Financial Derivatives and Structured Products	16	3
2	3	Banking Legal Environment	16	3
2	3	Behavioural Finance	16	3
2	3	Cost Planning and Analysis for Competitive Advantage	16	3
2	3	Fintech Regulation & Data Protection	16	3
2	3	Electives from other IHU Programmes	16	3

* Electives may vary from year to year depending on current interest and student demand.

* After voting, the four most popular elective courses will run during the third teaching period.

YEAR 2

3. CORE COURSES

Semester	Teaching Period	Core Courses	Taught Hours	Credits
1	1	Quantitative Methods	30	6
1	1	Taxation	30	6
1	2	Management Accounting	30	6
1	2	Advanced Taxation	30	6

4. ELECTIVE COURSES FOR INTERNATIONAL ACCOUNTING, AUDITING & TAXATION*

Semester	Teaching Period	Elective Courses	Taught Hours	Credits
2	3	Advanced Auditing	16	3
2	3	Mergers and Acquisitions	16	3
2	3	Advanced Company Valuation	16	3
2	3	Sustainable Investments & Corporate Social Responsibility	16	3
2	3	Transfer Pricing	16	3
2	3	Entrepreneurship	16	3
2	3	Accounting Fraud Examination	16	3
2	3	Financial Derivatives and Structured Products	16	3
2	3	Banking Legal Environment	16	3
2	3	Behavioural Finance	16	3
2	3	Cost Planning and Analysis for Competitive Advantage	16	3
2	3	Fintech Regulation & Data Protection	16	3
2	3	Electives from other IHU Programmes	16	3

* Electives may vary from year to year depending on current interest and student demand.

* After voting, the four most popular elective courses will run during the third teaching period.

5. DISSERTATION

Programme Timetable for part-time students

YEAR I

Period	Calendar	MSc Activities
I	21.10.2024-10.01.2025	Foundations of Finance, Accounting and Financial Analysis Electives Presentation 5.12.2024 (17:15-18:00) Electives courses selection (6.12.2024 - 12.12.2024)
I	21.12.2024-07.01.2025	Reading / Holiday
I	13.01.2025-24.01.2025	Exams*

2	27.01.2025-28.03.2025	Advanced Corporate Reporting and Sustainability, Auditing
2	31.03.2025-25.04.2025	Reading / Holiday
2	28.04.2025-09.05.2025	Exams*
2	12.05.2025	Research Methodology Seminar
3	13.05.2025-13.06.2025	Two elective courses
3	16.06.2025-22.06.2025	Reading
3	23.06.2025-07.07.2025	Exams*
3	14.07.2025-25.07.2025	Resit Exams* (1st and 2nd period) - Resit Coursework Submission (1st and 2nd period)
4	08.07.2025-15.12.2025	Dissertation
4	September 2025	Resit Coursework Submission (3rd period) Resit exams* (3rd period)

Coursework Submission Deadlines: usually before the exams (announced at the beginning of the Term)

* Exams start at 6pm, unless otherwise announced

YEAR 2

Period	Calendar	MSc Activities
1	Teaching term	Taxation, Quantitative Methods
1	Break	Coursework Submission / Reading
1	Assessment week	Exams
2	Teaching term	Management Accounting, Advanced Taxation
2	Break	Coursework Submission / Reading
2	Assessment week	Exams
3	Teaching term	Two elective courses Dissertation Proposal, Begin Dissertation
3	Break	Reading
3	Assessment week	Exams
3	Teaching term	Resit Exams (1st and 2nd period) & Coursework Submission
4	Study	Dissertation
4	Assessment week	Resit Coursework/Exams (3rd period)

More details to be announced.

Induction Day

The Induction day is students' first official day at the University and the Master programme. This is an important part of the course, although not compulsory. During the induction day, as well as registering with the University, students attend informative sessions about the University services, the programme structure, handbook regulations and induction courses in the School, which usually last a working day.

ACCA accreditation

The MSc in International Accounting, Auditing and Taxation offers its graduates one of the most prestigious international professional certifications for accounting and auditing professionals.

The ACCA is the global body for professional accountants and offers qualifications to professionals who seek a rewarding career in accountancy, auditing, finance or management.

The graduates of the above MSc program (from 01 January 2020 to 31 December 2024) apart from business-relevant and high level studies will also be eligible for exemption accreditations of the ACCA Qualification.

In particular, on completion:

- of the MSc in International Accounting, Auditing and Taxation students will be eligible for exemption from Papers F1-F4.

Moreover, the above graduates will be eligible for exemptions related to the Foundations In Accountancy (FIA) certificate In particular, on completion:

- of the MSc in International Accounting, Auditing and Taxation students will be eligible for exemption from all FIA papers.

Research Methodology Seminar

A research project methodology seminar will be held during the teaching semester to help students with their Dissertation. Students will receive guidance on how to conduct research and write a successful dissertation. The aim is to consider methods used to generate ideas for relevant projects, give insights into various qualitative and quantitative research methods, and ensure that students are aware of commonly used sources of data/literature available and understand the prerequisites of academic writing. Students' research project methodology is initially assessed through the Dissertation Proposal.

The Dissertation Proposal

The Dissertation Proposal should present an overview of a research investigation proposition that can be completed and submitted by the stipulated submission deadline. It is a checklist of fundamental elements of the dissertation that students need to consider and include in their finished project. The Dissertation Proposal should be around 1,000 words in length.

The proposal should include the following: draft title; motivation/background information on the topic; objectives/research questions; initial review of the literature and key references; methodology; sources of data; expected outcomes & main contribution of the project.

The Dissertation

As a part of the MSc programme, students work on a one academic semester project on a subject relating to their academic interests and career aspirations. The Dissertation provides a good opportunity to apply theory and concepts learned in different courses to a real-world business environment. The Dissertation examines the ability a) to apply a certain methodology or approach to analyse a given problem and b) to demonstrate reasonably original hypotheses. The indicative length of the dissertation is 10,000 words. Students are supervised throughout their projects by a member of the academic faculty. The supervision is delivered through face-to-face meetings at the University and through the e-learning platform of the University.

Core Course Details

Quantitative Methods

Teaching Hours and Credit Allocation: 30 Hours, 6 Credits
Course Assessment: Coursework + Exam

Aims

The aim of this course is to introduce students to the most important statistical tools used in quantitative accounting analysis. The focus is on application and interpretation of the tools and results. The intention is not only to equip students with the practical skills to implement the necessary techniques, but to acquire the skills of discretion in choice of appropriate method and clarity in the interpretation of the output from such methods, together with extraction of the information of most importance to the business-decision maker.

Learning Outcomes

During this course, students will:

- Develop analytical skills in structuring and analysing business-decision problems
- Be familiar with the most important statistical methods used in quantitative business analysis
- Build analytical models for a variety of problems in a number of functional areas
- Understand the usefulness and limitation of selected techniques
- Use software to generate computer solutions of the models
- Produce short-term forecasts using standard statistical methods and computer software
- Demonstrate skills in communicating the analysis and results of business-decision problems.

Content

- Presentation of statistical data and descriptive statistics
- Probability, random variables, expectation, and probability distributions
- Sampling and sampling distributions
- Estimation: point and interval
- Hypothesis testing
- Regression and correlation analysis
- Panel data analysis and endogeneity techniques
- Time series analysis and short-term forecasting
- Use of industry-standard databases and software

Reading

Brooks, C. (2019). *Introductory Econometrics for Finance*. (4th Ed.). Cambridge University Press.
Gujarati, D., Porter, D., C., Pal, M. (2020). *Basic Econometrics*. (6th Ed.). McGraw Hill.
Kennedy, P. (2008). *A Guide to Econometrics*. (6th Ed.) Blackwell.
Wooldridge, J. (2020). *Introductory Econometrics: A Modern Approach*. (7th Ed.). Cengage.
Archontakis, F., & Mosconi, R. (2021). Søren Johansen and Katarina Juselius: A bibliometric analysis of citations through multivariate bass models. *Econometrics*, 9(3), 30.

Foundations of Finance

Teaching Hours and Credit Allocation: 30 Hours, 6 Credits
Course Assessment: Coursework + Exam

Aims

The aim of this module is to provide students with the foundations of finance theory needed in accounting valuation methods. This will be achieved through the development of a common vocabulary and a set of tools that will assist students to gain a basic understanding of the theory of modern finance.

Additionally, the course will provide an introduction to the functions that comprise Fintech, such as blockchain, cryptocurrencies, alternative lending, machine learning, and robo-advising.

Learning Outcomes

On completing this module, students will:

- Understand the basic principles in modern finance theory;
- Be able to implement theoretical knowledge and formulas in everyday managerial problems;
- Apply acquired knowledge in setting out capital budgeting problems;
- Assist decision making with regard to investment and capital expenditure problems;
- Comprehend the implications of risk in capital markets;
- Understand the principles of portfolio theory and asset pricing;
- Have an overview about technology innovations and their application in banking and finance;
- Understand have cryptocurrencies and new payment services;
- Be familiar with the functioning and contribution provided to non-financial corporation alternative lending, as P2P lending, crowdfunding.

Content

The module aims to develop practical skills and this requires substantial time in practising with problems, exercises, quizzes and other such learning drills.

- Agency Problems and Corporate Governance
- Time value of money
- Bond Valuation
- Term Structure of Interest Rates
- Stock Valuation
- Investment Decision Rules
- Making Investment Decisions with the Net Present Value Rule
- Portfolio Theory
- Capital Asset Pricing Model
- Fintech innovation and financial markets
- Fintech, financial intermediation and peer-to-peer lending
- Cryptocurrencies and other digital asset investments

Reading

Brealey R. A., Myers S. C., & Allen F. (2020). *Principles of corporate finance*. (13th Ed.). McGraw-Hill Education.

Mishkin F. S., & Eakins S. (2018). *Financial markets and institutions*. (9th Ed.). Pearson Education.

Hill J. (2018). *Fintech and the remaking of financial institutions*. Amsterdam, Netherlands: Elsevier.

Abdelsalam O., Chantziaras A., Batten J. A., & Aysan A. F. (2021). Major shareholders' trust and market risk: Substituting weak institutions with trust. *Journal of Corporate Finance*, 66, 101784.

Alexakis C., Chantziaras A., Economou F., Eleftheriou K., & Grose C. (2023). Animal Behavior in Capital Markets: Herding formation dynamics, trading volume, and the role of COVID-19 pandemic. *The North American Journal of Economics and Finance*, 67, 101946.

Advanced Corporate Reporting and Sustainability

Teaching Hours and Credit Allocation: 30 Hours, 6 Credits
Course Assessment: Coursework + Exam

Aims

This course acts as an introduction to social and environmental (sustainability) accounting, accountability, ethics and international reporting standards. The aim is to encourage students to become aware of the social and environmental issues influencing, and being influenced by, accounting, thereby allowing them to gain a more 'holistic' knowledge and understanding of the accounting discipline. It is anticipated that this will also assist students prepare for the broader dimensions of accountancy in practice. Thus, the different initiatives as well as developed standards regarding the sustainability reporting are going to be analyzed.

In this course students will be exposed to, and requested to critique, some of the key research topics and qualitative research methods found within the social accounting and accountability literature. The aim is to provide students with a good knowledge and understanding of the core theoretical and empirical underpinnings of this literature; and to develop their in-depth analytical skills.

The topics covered aim to provide students with knowledge on key financial reporting aspects that are integral to listed corporations and prepare them adequately for further studies in accounting, such as ACCA qualifications. The module emphasises practical applications and demonstration of various international financial reporting (accounting) standards (IFRS) relevant to each topic to be covered

In addition, having completed this course, students should have a well-developed foundation to use in order to develop a detailed research proposal for a thesis in sustainability, accountability and ethics related areas.

Learning Outcomes

- Describe, explain and apply the contents of a number of selected International Financial Reporting Standards (IFRS)
- Understand the nuances/differences in the application of specific IFRS between stand-alone and consolidated financial statements
- Organise and present information clearly, succinctly and in the required format, both under timed conditions and in assessed work
- Acknowledge the evolving landscape of sustainability reporting standards and how these influence corporate reporting.
- Display evidence of the professional skills of assimilating and using information and structuring problems and solutions

Content

- Sustainability reporting landscape.
- Reflecting sustainability impacts in financial statements.
- Evaluate an organisation's sustainability-related metrics.
- Narrative reporting for enhanced transparency to key stakeholders.
- Communicate to key stakeholders the connections between economic and environmental success.
- Preparation of financial statements (including consolidated financial statements).
- Analysis, evaluation and interpretation of financial statements.
- Know principles, value relevance, reporting process and limitations of Annual Reports, Sustainability Reports, and Corporate Reports.

Reading

Melville, A. (2022). *International Financial Reporting*. (5th Ed.). Pearson.

Cotter D. (2012). *Advanced Financial Reporting; A Complete Guide to IFRS*. Financial Times Prentice Hall.

White, B. G. (2009). *Sustainability reporting: Managing for wealth and corporate health*. Business Expert Press.

Accounting and Financial Analysis

Teaching Hours and Credit Allocation: 30 Hours, 6 Credits
Course Assessment: Coursework + Exam

Aims

The aim of this course is to provide a good understanding of accounting principles and practices of financial accounting. Users of financial data should be in position to understand the foundations of the key financial statements and the fundamental limitations of accounting data. Analysis of financial data is an everyday tool to managers, financial analysts and many market participants. The purpose of this course is to give you the foundation for such analysis. Therefore, on completion of this course you should be able to understand key financial statements, including cash flow statement. You should be able to evaluate the financial performance, financial position and financial adaptability of a general purpose company. Developing expertise in financial accounting and analysis requires a significant amount of practice. We will look at “textbook” cases as well as at financial statements of real companies. Preparation for lectures may involve reading the assigned materials and working through a case or problem and answering the questions set.

Learning Outcomes

On completion of the course students will be able to:

- Read and understand key financial statements
- Construct a basic set of financial statements
- Critically evaluate some of the accounting decisions that have gone into the preparation of these statements
- Evaluate company performance using a set of financial statements
- Use accounting data for management planning and decision making.

Content

- Uses and users of accounting information.
- Overview of main accounting statements.
- Preparing financial statements.
- Accounting for groups of companies.
- Intangible assets.
- Cash flow statements.
- Financial statement analysis.
- Understanding cost behaviour. Cost-volume-profit analysis.
- Budgeting.
- Divisional performance measurement.

Reading

Elliott B., & Elliott J. (2019). *Financial accounting and reporting* (19th ed.). Pearson Education.

Carlson S., McAlpine R., Lee C., Mitrione L., Kirk N., & Wong L. (2018). *Financial accounting: Reporting, analysis and decision making* (6th ed.). Wiley.

Elliott, B., and Elliott, J. (2006). *Financial Accounting, Reporting and Analysis*, FT Prentice Hall, 2nd Edition.

Management Accounting

Teaching Hours and Credit Allocation: 30 Hours, 6 Credits
Course Assessment: Coursework + Exam

Aims

The aim of this module is to explain how management accounting information and cost management can facilitate managerial decision making and control of organizations' operations. The focus will be on both planning and decision making as well as on control by using numerical information. The planning/decision-making part is related to the technical procedures which facilitate organizations to ensure that their goals are met. Control is related to the use of numerical information in a way which provides managers with the knowledge of what is going right or wrong, so that they undertake the necessary measures to improve organization's performance.

The course will introduce the students to the main terms related to cost terms and purposes but also to main cost allocation techniques relevant for cost-based decision-making and planning but also for control. In particular, this course will cover job-order and process-costing, cost allocation of costs of supporting departments to production departments and activity based costing. Finally, this module will cover issues related to break-even analysis and cost estimation but also evaluation and control of firm's performance through variance analysis. By the end of the course, students should be able to apply the above techniques but also understand their role for effective management control.

Learning Outcomes

Students will be able to:

- Understand and appreciate the strengths and limitations of an organization's accounting system
- Become more sophisticated users of accounting systems
- Think about accounting systems and be able to propose changes to these
- Understand that managerial accounting is a vital part of a firm's organizational architecture
- Understand the trade-off between an accounting system's decision-making ability and its effectiveness as a control mechanism
- Appreciate the importance of opportunity costs in decision making
- Allocate costs using different methodologies
- Design a budget

Content

- The nature of costs
- Opportunity cost of capital and capital budgeting
- Organizational architecture
- Responsibility accounting & transfer Pricing
- Budgeting
- Cost allocation: theory and practices
- Absorption cost system
- Criticisms of absorption cost systems: Incentives to overproduce
- Criticisms of absorption cost systems: Inaccurate product costs
- Standard costs: Direct labour and materials
- Overhead and marketing variances
- Management accounting in a changing environment

Reading

Bhimani, A., Horngren, C.T., Datar, S. M., Rajan, M.V. (2019), *Management and cost accounting*. (5th Ed.). Pearson.

Brewer, P. C., Garrison, R. C., Noreen, E. W. (2016). *Introduction to managerial accounting*. McGraw-Hill.

Horngren, C. T., Datar, S. M., Foster, G., Rajan, M., Ittner, C. (2015). *Cost accounting – A managerial emphasis*. Pearson.

Auditing

Teaching Hours and Credit Allocation: 30 Hours, 6 Credits

Course Assessment: Coursework + Exam

Aims

The main objective of this module is to provide a thorough and complete initiation to the general framework and procedure of auditing. It aims to present a) theoretical foundation on which auditing expertise and competences can be based b) utilization of the theoretical foundations in case studies in order to expose students to real life audit problems. More specifically, this course focuses on the better comprehension and application of audit models in various contexts. Topics that this module contains are: audit planning, review of client's control systems, audit testing and conclusions on the results of audit testing and audit opinions. There will also be significant focus on the professional accountability and ethics of auditors related to their profession. In this respect, the course will highlight the importance of adequate and relevant audit evidence as well as the dynamic character of the auditor's professional reluctance.

Learning Outcomes

On completing the course the students will be able to:

- Understand the audit function in the framework of the audit procedure
- Explain the different types of audits and appreciate the deriving responsibilities and potential legal consequences as a result of auditors work
- Describe and implement the various steps of audit planning as well as the preparatory actions to achieve better knowledge of the professional involvement and clients' needs
- Appreciate the principles which guarantee the credibility of audits (ethics and independence, good governance of the profession, responsibility for the auditors etc.)
- Implement the audit risk model under different cases
- Assess the sincerity and methods of internal controls and audit testing in order to shape a professional autonomous opinion (audit testing)
- Acknowledge auditor's obligations in performing the audit, involving testing for post audit events and comparing this procedure to other audit assignments (audit completion).

Content

- Introduction and overview of audit and assurance
- Ethics, legal liability and client acceptance
- Audit planning and evidence
- Overview of tests of control
- Sampling
- Testing controls/substantive procedures
- Gaining an understanding of the client's system of internal controls
- Execution of the audit
- Substantive testing and balance sheet/ income statement accounts
- Legal Liability
- Completing and reporting on the audit

Reading

Eilifsen A., Messier J. W. F., Glover S. M., Prawitt D. F. (2021). *Auditing & assurance services*. (8th Ed.). McGraw-Hill Education.

Beasley M. S., Buckless F. A., Glover S. M., & Prawitt D. F. (2015). *Auditing cases: An interactive learning approach*. (6th Ed). Pearson Education.

Chantziaras A., Dedoulis E., & Leventis S. (2020). The impact of labor unionization on monitoring costs. *European Management Journal*, 38(2), 288-307. <http://doi.org/10.1016/j.emj.2019.09.004>.

Advanced Taxation

Teaching Hours and Credit Allocation: 30 Hours, 6 Credits
Course Assessment: Coursework + Exam

Aims

The module aims to explain how to apply the legislation and gain the detailed technical knowledge and professional skills to identify and resolve tax issues that arise in the context of international businesses. The module covers the taxes involved with both incorporated and unincorporated businesses. This course will identify up to date tax principles which should be taken into consideration when organizations plan their international operations. It will also highlight how they affect management level decision making processes.

Learning Outcomes

During the course students will:

- Understand how complex international tax issues are dealt with in practice
- Understand the implications of complex taxation issues in managerial decisions
- Appreciate the importance of tax planning and its effect on business
- Describe and assess various elements of international taxation including double tax agreements, double taxation relief methods etc.
- Be familiar with extended academic research related to various issues concerning taxation

Content

- Advanced issues in international taxation systems
- Tax planning for international businesses
- Evolutions in taxation in the EU
- Taxation for financial institutions
- Taxation issues in tax havens

Reading

Oats, L. (2021) Principles of International Taxation (8th Ed.). Bloomsbury Professional.

Miller, A and Oats, L. (2014) Principles of International Taxation (3rd Ed.). Bloomsbury Professional.

Academic papers and practice oriented articles or reports are also discussed.

Taxation

Teaching Hours and Credit Allocation: 30 Hours, 6 Credits
Course Assessment: Coursework + Exam

Aims

The module aims to provide a good understanding of the trading activity taxation developments, as a result of the globalisation of markets, which affect the planning of management actions. This course will identify the main tax principles which should be taken into consideration when organizations plan their international operations. It will focus on the management level decision making process, however aspects of public finance dimension will be considered in order to provide a more holistic approach of the issues concerned. This course also deals with certain principles related to cross border taxation (transfer pricing, double taxation treaties etc). Finally, attention will also be given to tax history issues, administration and conformity costs, direct and indirect taxes, capital taxes etc.

Learning Outcomes

Students will be able to:

- Understand how different international tax principles are applied in practice
- Understand how taxation might affect managerial decisions

- Appreciate the importance of tax planning and its effect on business
- Understand how authorities approach the setting and critically evaluate key aspects of international taxation focusing on alternative frameworks (financial, social, political etc)
- Describe and assess various elements of international taxation including double tax agreements, double taxation relief methods etc
- Be familiar with extended academic research related to various issues concerning taxation
- Combine and critically assess the most important issues in taxation theoretical background and practice
- Extend their knowledge from other business subjects by considering the dimension of taxation in more detail

Content

- Introduction to taxation and to international taxation
- The double tax problem and double tax relief in practice
- Tax planning for multinational companies
- Permanent establishments
- The taxation of cross-border services
- Overseas expansion: structuring and financing
- Introduction to tax havens/Anti-haven legislation
- European Corporation Tax Issues
- Vat and Customs Duties
- Tax and Development

Reading

Oats, L. (2021) Principles of International Taxation (8th Ed.). Bloomsbury Professional.

Miller, A and Oats, L. (2014) Principles of International Taxation (3rd Ed.). Bloomsbury Professional.

Academic papers and practice oriented articles or reports are also discussed.

Lymer, A. and Hasseldine, J. (2002) The International Tax System, Boston, London: Kluwer Academic Publishers.

Elective Course Details

Advanced Auditing

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits

Course Assessment: Coursework + Exam

Aims

This module aims to make students familiar with various auditing principles to different audit situations, to present research on audit practice and theoretical issues and to analyse financial auditing issues as viewed by managers, accountants, auditors (internal or external), and audit committees. In particular it shall enable participants to conceptualise the theoretical foundation on which auditing expertise and competences are based. Through the presentation of a wide range of case studies, participants will be exposed to real life audit problems in order to mobilize the theoretical foundations derived through the Auditing module. More specifically, this course will focus on the better comprehension and application of audit models in various contexts.

Learning Outcomes

The student will be able to:

- Identify the legal and regulatory environment and its effect on auditing processes
- Show the capacity to work efficiently on an auditing or other service engagement within professional and ethical framework

- Recognise and structure the work required to achieve the goals of audit and non-audit assignments and apply the International Standards of Auditing
- Assess findings and the outcomes of work accomplished and produce appropriate reports on assignments
- Comprehend the important issues and developments relating to the performing of audit-related service

Content

- Client Acceptance, Business Risk, and Environment
- Evaluating fraud and internal controls
- Planning Materiality and Analytical Procedures
- Accounts Receivable Confirmations and Estimating Allowance for Bad Debts
- Going-Concern and Proper Audit Report Identification

Reading

Eilifsen A., Messier J. W. F., Glover S. M., Prawitt D. F. (2021). Auditing & assurance services. (8th Ed.). McGraw-Hill Education.

Beasley M. S., Buckless F. A., Glover S. M., & Prawitt D. F. (2015). Auditing cases: An interactive learning approach. (6th Ed). Pearson Education.

Chantziaras A., Dedoulis E., & Leventis S. (2020). The impact of labor unionization on monitoring costs. *European Management Journal*, 38(2), 288-307. <http://doi.org/10.1016/j.emj.2019.09.004>.

Mergers and Acquisitions (M&A)

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits
 Course Assessment: Coursework + Exam

Aims

The aim of this course is to provide students with an understanding of the financial and strategic concepts applied to M&A, and a full recognition of the impact of corporate consolidation on shareholders and stakeholders.

The course will assist participants to:

- Appreciate the M&A activity in the context and state of the global economy
- Assess the corporate motives and the strategic rationales for M&As
- Evaluate the potential benefits of M&A and takeover transactions
- Address the key success factors
- Highlight the associate risks and potential disadvantages.

Learning Outcomes

On completing the course, the participants will have the ability to evaluate issues related to the:

- M&A process from deal sourcing through transaction closing
- Strategic rationale for and against M&A
- Creation of synergies and firm value
- Different negotiating techniques and bidding strategies
- Commonly used takeover defences and tactics
- Deal valuation and financing
- Role of outside advisors and company management
- Regulators, the regulatory and tax environment
- Post-merger integration and other impacts of the M&A process.

Content

- Introduction, Overview, and Definitions of M&A
- Types of M&A (Horizontal, Vertical, Co-generic, Conglomerate, Cross-border)
- Motives for M&A
- The M&A Process - Structuring the deal
- Target Valuation
- Financing of M&A (Cash, Equity financing, Deferred payment, Hybrids)
- Leveraged buyouts (LBOs) & Special Purpose Acquisition Company (SPAC)
- Value creation and value destruction for shareholders
- Anti-Takeover Defences.

Reading

DePamphilis, D. (2019). Mergers, acquisitions, and other restructuring activities: An integrated approach to process, tools, cases, and solutions. Academic Press.

Pignataro, P. (2015). Mergers, Acquisitions, Divestitures, and Other Restructurings,+ Website. John Wiley & Sons.

Gaughan, P. A. (2010). Mergers, acquisitions, and corporate restructurings. John Wiley & Sons.

Advanced Company Valuation

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits

Course Assessment: Coursework + Exam

Aims

Company valuation is relevant to the decisions of many individuals and organisations including investors, creditors, consultants, managers, auditors, directors, analysts, regulators, and employees. Financial statement analysis as basis for company valuation is presented in this course as an integral part of the broader framework of business analysis. The course has a number of key objectives:

- The development of students' general knowledge of the theory and practice of financial statement analysis with a clear emphasis on placing it in its broad business, financial and accounting context.
- The development of a critical thinking approach to the analysis of financial statement information encompassing, inter alia, an appreciation of how alternative accounting methods affect earnings and key financial ratios.
- The development of a theoretical and practical appreciation of how business strategy analysis, accounting analysis and financial analysis can feed into the development of company valuation models, particularly accounting-based valuation models based on the abnormal earnings (residual income) valuation framework.

Learning Outcomes

Students will be able to:

- Possess a working knowledge of the tools and frameworks necessary to understand, analyse and evaluate financial statements
- Use and transform financial statement data in order to conduct fundamental valuations of companies
- Understand, analyse and evaluate a range of accounting and finance issues relating to the analysis of financial statements
- Appreciate the sources of data that may be useful in analysing the position, performance, and future business prospects of companies.

Content

- Cash flow valuations
- Relative valuations
- Understanding the concept of Value-Based Management;

- Risk analysis
- Shareholder value
- Value creation, value drivers and value determinants. Valuation framework
- Analysing historical performance for valuation purposes
- Value calculation, scenario analysis and testing
- Valuing industrial, service and financial firms
- Value-based management

Reading

Palepu K., Healy, P. and Peek, E. (2022). *Business Analysis and Valuation IFRS Edition*. (6th Ed.). Cengage Learning EMEA.

Damodaran, A. (2012). *Investment Valuation*. (3rd Ed.). Wiley

Fernandez, P. (2002). *Valuation methods and shareholder value creation*, Academic Press.

Frykman, D. and Tolleryd, J. (2003). *Corporate Valuation*, FT Press.

Transfer Pricing

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits

Course Assessment: Coursework + Exam

Aims

The aim of the course is to give students an overview of the history and a practical understanding of contemporary issues of transfer pricing. In particular, a critical overview of experience with the above issues through examples and case studies, while the state of the relevant academic research in the area is also going to be discussed. Examples and case studies are drawn from expert's experience. The theoretical framework focuses mainly on the recommendations of the OECD Transfer Pricing Guidelines for Multinational Enterprises, with some more focus on examples drawn from other countries regulations. The module has a multidimensional character since it relates different fields like economics, accounting, management, law and taxation in order to provide students with the necessary foundations to comprehend complicated and current transfer pricing issues.

Learning Outcomes

On completing the course the participants will be able to:

- Understand what is transfer pricing
- Understand the links between transfer pricing and management objectives
- Comprehend transfer pricing procedures and methods
- Gain insights into intra-group operations and relative expenses
- Gain insights into cost distribution and contribution plans
- Learn the documentation procedures and requirements
- Appreciate the governance and control components of the transfer pricing procedure
- Appreciate the role of audits related to transfer pricing

Content

- OECD and its role in transfer pricing
- Documentation requirements in the regulatory context of transfer pricing
- Transfer pricing documentation: practical aspects
- Transfer pricing legal obligations and relative instructions
- Design and implementation of a transfer pricing policy
- Transactional profit-based methods and cost-sharing arrangements
- Transfer pricing and financial transactions

- Business restructuring and valuation
- Transfer pricing and customs

Reading

Oats, L. (2021) *Principles of International Taxation* (8th Ed.). Bloomsbury Professional.

Miller, A and Oats, L. (2014) *Principles of International Taxation* (3rd Ed.). Bloomsbury Professional.

Lymer, A. and Hasseldine, J. (2002) *The International Tax System*, Boston, London: Kluwer Academic Publishers.

Entrepreneurship

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits

Course Assessment: Coursework + Exam

Aims

This course concentrates on the unique challenges involved in the management of entrepreneurial ventures, whether in start-ups, small early-stage entrepreneurial firms, or within larger well-established companies. Focusing on this entrepreneurial domain, this course complements other courses that address the administrative and analytical domains of managerial behaviour. It provides a solid foundation in the fundamentals of entrepreneurship for those planning to run an entrepreneurial venture at some point in their careers. Students will assess the attractiveness of a real entrepreneurial opportunity and prepare a feasibility study that presents their conclusions.

Learning Outcomes

On completing the course students will be able to:

- Recognise and evaluate business opportunities
- Build a team around the opportunity
- Assess and gain control of the required resources
- Write a business plan
- Market new products in entrepreneurial settings
- Value a company and raise equity
- Influence stakeholders (investors, customers, employees)
- Grow the business and exit from it

Content

- Introduction to entrepreneurship
- Evaluating opportunities
- The financial resources
- Creativity, Innovation and Ethics
- Developing the entrepreneurial plan
- Initiating entrepreneurial ventures; the legal aspect
- Growth and exit

Reading

Kuratko, D.F. (2023). *Entrepreneurship: Theory, Process, Practice*. (12th Ed.). Cengage.

Harvard Business Review (2018). *Harvard Business Review Entrepreneur's Handbook*.

Deakins, D. and Freel, M. (2012). *Entrepreneurship and Small Firms*. (6th Ed.). McGraw Hill.

Accounting Fraud Examination

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits
Course Assessment: Coursework + Exam

Aims

The aim of this course is to provide a sound understanding of the forensic accountant's role in present economy. It covers a range of topics like fraud detection and investigation methods, valuation of closely controlled companies and a plethora of different forms of litigation backing services. Significant legal approaches related to expert testimonies will be discussed and students will also have to evaluate the level of economic losses in certain examples.

Learning Outcomes

Students will be able to:

- Understand the main reasons behind accounting fraud
- Examine and critically evaluate the different categories of fraud that have an impact on businesses
- Analyse different approaches to detect and prevent frauds
- Develop effective ways to detect potential fraudulent situations

Content

- Introduction to forensic accounting and fraud examination
- The forensic accounting legal environment
- The fraud investigation and engagement processes
- The evidence collection process
- Fraud examination evidence I: Physical, documentary and observational evidence
- Fraud examination evidence II: Interview and interrogation methods
- The fraud report, litigation and the recovery process
- Financial statement fraud
- Business valuation

Reading

Nigrini, M. J. (2020). *Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations*. (2nd Ed.). Willey.

Rufus, R., Miller, L., Hahn, W. (2015). *Forensic Accounting*. (1st Ed.). Pearson.

William Hopwood, Jay Leiner and George Young (2012). *Forensic Accounting and Fraud Examination*. (2nd Ed.). McGraw-Hill Companies.

Sustainable Investments and Corporate Social Responsibility

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits
Course Assessment: Coursework + Exam

Aims

This course examines the evolution of Socially Responsible Investment (SRI) and Environmental, Social and Governance (ESG) investing, and draws linkages to their impact on the firm's Corporate Social Responsibility (CSR) engagement. Beginning with a comprehensive background of SRI and ESG investing and the development of relevant strategies, the course discusses the development of ESG risks, and provides an overview of ESG rating systems. It also outlines the current position of ESG investing in portfolio management and provides insights into common investor concerns about ESG investment performance.

The course aims to enhance the skills and expertise of participants on sustainable investing. This is achieved through the use of real-world examples and extended case studies. The course enriches knowledge on concurrent issues of sustainability reporting, as well as on important frameworks and

guidelines that influence corporate responses to sustainability issues. Moreover, it introduces participants to the principles of responsible investment, while it demonstrates the key challenges and opportunities arising from global trends in responsible investments (i.e., realization of the UN's Sustainable Development Goals, climate change, responsible production, waste and emissions etc.).

Learning Outcomes

On completing the course the participants will have the ability to evaluate issues related to:

- The importance of the terms Socially Responsible Investment (SRI), Environmental, Social and Governance (ESG) investing, and Corporate Social Responsibility (CSR).
- Develop an understanding of the sustainable investing sector and its importance and viability
- Understand the role of ESG factors in public market investing
- Identify sources of value-add in private impact investing
- Analyze how managers weigh financial and social returns
- Describe, explain, and critically analyze, common management practices designed to facilitate and encourage ethical business.
- Identify, describe, explain, and critically analyze, corporate reporting practices and communication channels between the firm and its stakeholders.

Content

- The evolution of Socially Responsible Investment (SRI), Environmental, Social and Governance (ESG) investing, and Corporate Social Responsibility (CSR) engagement.
- SRI and ESG investing, strategies and performance.
- ESG risks and ESG rating systems.
- Current position of ESG investing in portfolio management
- Common investor concerns about ESG investments.
- ESG investment performance.
- Sustainability reporting: Evolution of sustainability reporting, determinants of sustainability reporting and empirical evidence (benefits and costs) from sustainability reporting engagement.
- United Nations' Sustainable Development Goals (SDGs): value relevance and recognition of the SDGs, determinant of firm-level SDG performance and reporting contribution to the SDGs.

Reading

Sherwood M. W., & Pollard J. (2023). *Responsible investing: An introduction to environmental, social, and governance investments*. (2nd Ed.). Routledge.

Baker K., & Nofsinger J. R. (2012). *Socially responsible finance and investing: Financial institutions, corporations, investors, and activists*. JohnWiley & Sons, Inc.

Hopkins M. (2016). *CSR and sustainability: From the margins to the mainstream*. Routledge.

Crane A., & Matten D. (2016). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization*. (4th ed.). Oxford University Press.

Chantziaras A., Dedoulis E., Grougiou V., & Leventis S. (2021). The impact of labor unionization on CSR reporting. *Sustainability Accounting, Management and Policy Journal*, 12(2), 437-466.

<http://doi.org/10.1108/SAMPJ-06-2020-0212>.

Chantziaras A., Dedoulis E., Grougiou V., & Leventis S. (2020). The impact of religiosity and corruption on CSR reporting: The case of U.S. banks. *Journal of Business Research*, 109, 362-374.

<http://doi.org/10.1016/j.jbusres.2019.12.025>.

Financial Derivatives and Structured Products

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits
Course Assessment: Coursework + Exam

Aims

The purpose of this course is to introduce students to complex derivative instruments and the techniques that are required for the valuation of these instruments. The course builds on the Black - Scholes framework and extends it to options with dividends, options with stochastic parameters and American options. It then introduces students to a variety of exotic options such as Asian, Barrier and Lookback options. The course will:

- Introduce students to the principles and tools of derivatives valuation.
- Familiarise students with the use of these tools, both through classes and through coursework.
- Examine recent developments in the theory and practice of valuation of exotic derivative instruments.
- Enable students to understand basic structured products.

Learning Outcomes

On completing the course the students will understand the uses, attributes and valuation of derivatives and other structured products. More specifically:

- Stock Index Futures
- Commodity Forwards and Futures
- Interest Rate futures
- Options on Stock Indices, Currencies and Futures
- The Greeks and Basic Numerical Procedures
- Credit Default Swap Technology
- Asset Backed Securities
- Credit Indices, standard Tranches and their trading

Content

- Extension of the standard Black-Scholes European Option Model: Options on dividend-paying assets, stock index options, foreign currency options, options on futures
- Extension to Black-Scholes European Option Model: Effect of transaction costs, stochastic interest rates, stochastic volatility
- Compound options, Chooser options. Multi-asset European Options
- American Options. Characterisation of the optimal exercise boundaries, Analytic formulations, and Approximate Valuation methods
- Jump-Diffusion models for options
- Barrier Options
- Asian and Lookback Options
- Spread options, Dual-strike Options, correlation options – Outperformance Options
- Basket Options and Nonlinear Payoff Options
- Contingent Premium Options, Hedging, Exotic Options.

Reading

Hull, J. (2018). *Options, Futures and Other Derivatives*. (9th Ed.). Pearson.

Goldenberg, D. (2016). *Derivatives Markets*. Routledge.

Sacks, J. (2015). *Elementary Financial Derivatives: A Guide to Trading and Valuation with Applications*, Wiley.

Behavioural Finance

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits
Course Assessment: Coursework + Exam

Aims

The aim of this course is to cover a modern approach to financial markets with tools from psychology and human behaviour. This new approach to the behaviour of markets, is based on the human factor which complements to the existing theories, aiming at explaining how they influence the financial and the capital markets.

Learning Outcomes

On completing the course the participants will:

- Understand the basics of behavioural finance and the roles of securities prices in the economy.
- Comprehend the role of psychology on financial markets and investor behaviour.
- Understand the return predictability mechanism for various financial instruments.
- Understand the role of arbitrageurs in financial markets.

Content

- Efficient markets hypothesis (EMH): Definitions; Theoretical arguments for flat aggregate demand curve; Equilibrium expected returns models; Key methodologies; Pro-EMH evidence.
- Return predictability in the stock market; Data mining; Joint hypothesis problem; Predictability in bonds, forex, futures, real estate, options, sports betting.
- Definition of arbitrageur; Long-short trades; Risk vs. Horizon; Transaction costs and short-selling costs; Fundamental risk; Noise-trader risk; Professional arbitrage; Destabilizing informed trading (positive feedback, predation); Case: Strategic Capital Management, LLC.
- Definition of average investor; Belief biases; Limited attention and categorization; Non-traditional preferences – prospect theory and loss aversion; Bubbles and systematic investor sentiment.
- Supply of securities and firm investment characteristics (market timing, catering) by rational firms; Associated institutions; Relative horizons and incentives; Biased managers.
- Equity premium puzzle; Volatility puzzle.
- Disposition Effect; Endowment Effect and the Availability; Heuristic Myopic Loss Aversion, and Mental Accounting' Naïve Diversification: Popular Strategies; Overconfidence and Optimism.

Reading

Burton E., & Shah S. N. (2022). *Behavioral finance: Understanding the social, cognitive, and economic debates*. Wiley.

Brian B. (2012), *Handbook of behavioral finance*. Elgar Publishing

Cost Planning and Analysis for Competitive Advantage

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits
Course Assessment: Coursework + Exam

Aims

The aim of this course is to acquaint students with the role of management accounting in complicated modern industrial companies. It places particular emphasis on the role of management control systems and the various types and modern methods of costing (activity based costing, activity management etc).

Learning Outcomes

On completing the course the participants will:

- be able to understand the principles, concepts and practices of cost management and management control systems

- be able to analyse direct-cost variances, overhead-cost variances and perform management control
- propose a financial strategy based on costs behaviour
- be able to take informed decisions when choosing among alternatives
- perform master budgeting and cost analysis
- be able to clarify issues related to Performance Measurement

Content

- Variable Costing and Segment Reporting: Tools for Management
- Advantages of Variable Costing and the Contribution Approach
- Master Budgeting
- Preparing the Master Budget
- Standard Costs and Variances
- Using Standard Costs - Direct Materials, Direct Labor Variances
- Performance Measurement in Decentralized Organizations
- Responsibility Accounting
- Balanced Scorecard
- Differential Analysis: The Key to Advanced Decision Making
- Identifying Relevant Costs and Benefits
- Decision Analysis: The Total Cost and Differential Cost Approaches
- Make or Buy Decisions
- Volume Trade-Off Decisions

Reading

Bhimani, A., Horngren, C.T., Datar, S. M., Rajan, M.V. (2019), *Management and cost accounting*. (5th Ed.). Pearson.

Brewer, P. C., Garrison, R. C., Noreen, E. W. (2016). *Introduction to managerial accounting*. McGraw-Hill.

Horngren, C. T., Datar, S. M., Foster, G., Rajan, M., Ittner, C. (2015). *Cost accounting – A managerial emphasis*. Pearson.

Banking Legal Environment

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits

Course Assessment: Coursework + Exam

Aims

This course aims to provide an understanding of the latest developments in law and practice relating to the banking industry. The legal framework of banks will be analysed. It will also be shown whether the rights of creditors and contract enforcement have an effect on the development of banks. It aims to enable students to identify and understand the principles of law relevant to banking, in order to apply them in practice.

Learning Outcomes

- Legal framework of banks and banking regulation in different jurisdictions.
- Understanding of the issues relating to disputes, contracts, customer service, self regulation and property.
- Understanding of the cross-border differences in the legal rights of creditors.
- Realisation of the connection between banking development and the rights of creditors and the efficiency of contract enforcement.

Content

- Introduction to the legal framework of banks using examples of particular banks.

- Analysis of the Treaty and Relevant Protocols and Declarations regarding the legal framework of the European Central Bank.
- Introduction to banking regulation: Objectives and principles, Instruments and Requirements.
- Different aspects of the contact between banker and customer. The nature of the relationship between banker and customer.
- Legal rights of creditors and contract enforcement in different countries in Europe.
- Property as security. Cheques, means of payment and settlement systems.
- Interrelation of banking legal environment and economic growth, capital accumulation and productivity growth.

Reading

Cranston, R., Avgouleas, E., van Zwieten, K. Hare, C. and van Sante, T. (2018). *Principles of Banking Law*, 3rd Edition, Oxford University Press.

Felsenfeld, C. (2011). *International Banking Regulation*, 3rd Edition, Juris Publishing.

Ellinger, E.P., Lomnicka E. and Hooley R.J.A. (2011). *Ellinger's Modern Banking Law*, 5th Edition, Oxford University Press.

Fintech Regulation and Data Protection

Teaching Hours and Credit Allocation: 16 Hours, 3 Credits

Course Assessment: Coursework + Exam

Aims

This module elaborates on how financial regulation seeks to protect consumers and markets, via looking at the rationales for regulation, national and international organisational structures, and approaches to regulation. Considering that Fintech is a broad term that covers a wide variety of products and services, the course will illustrate how these new financial technologies are subject to regulation by different regulators and in different ways. Students will explore how regulators are engaging pro-actively with Fintech developers to encourage innovation and provide advice on compliance with regulation. Additionally, the module will consider how financial and Fintech firms collect and manage data, the role of data monetisation in Fintech business models, and the challenges presented by the General Data Protection Regulation and by cyber-crime. Cyber-security is a key concern today and the module will examine the sources of cyber-vulnerability and the importance of instilling a strong cyber-security culture within an organisation. Overall, the course aims to provide students with a fundamental appreciation of the general rationales and approaches to regulation, and how they may interact with new financial technologies.

Learning outcomes

- To familiarize students with the fundamental rationales for regulation, regulatory structures and approaches in order to appreciate how and why these apply to different financial technologies.
- To ensure students have an appreciation of the interaction between regulation and innovation in FinTech, through conceptualising the incentives or disincentives for the development on new technologies.
- Evaluate the issues with the collection and management of user data, both in terms of monetisation, the GDPR and cyber-security.
- Students will be able to identify and evaluate selected critical and ethical arguments about the appropriate role of artificial intelligence in the legal (LawTech) and FinTech sectors.

Content

- How financial regulation applies to FinTech.
- The structure of financial regulation and the role of FinTech.
- Regulatory arbitrage or RegTech.
- Monetising data and the General Data Protection Regulation.
- Fostering cyber-security culture. Potential issues and sources of vulnerability.

Reading

Madir J. (2021). *FinTech: Law and regulation*. Elgar Publishing.

Lee, J. and Darbellay, A. (2022) *Data Governance in AI, FinTech and LegalTech*. Elgar Publishing.

The Dissertation

Credit Allocation:

30 Credits

Course Assessment:

Written report of approximately 10,000 words

The Master's Dissertation is supervised by an academic member of staff. Students are encouraged to have regular meetings with their supervisor. Supervisors assist students in their research work by acting as consultants and counsellors in matters of research procedure and practice. Students are expected, however, to become the experts in the topic they select for research and take responsibility for their work. All students are required to attend the Dissertation kick-off meeting (date to be confirmed). The basic guidelines and milestones of the Dissertation Project will be presented by the Academic Associates.

The Dissertation is assessed by a three-member academic committee. If there is a difference of more than 3 points (on a scale of 1-10) in the evaluations of the three examiners, then a fourth evaluation is called for. The final grade awarded on the Dissertation will be the average of the mark given by the fourth examiner and the closest two marks to it of the other three marks.

The Dissertation must be submitted in the approved format. The Dissertation is due to be submitted by **15 December 2025**. Extension beyond this dead-line will only be given in special circumstances and with the agreement of the student's supervisor and the Programme Coordinating Committee. Any application for extension must be made before the due date of submission, by completing and submitting the Extenuating Circumstances Form. It is the student's responsibility to have the Extenuating Circumstances Form properly approved.

To qualify for a Master's degree, a student must achieve a minimum grade of 5.00 in the Dissertation.

If the Dissertation is submitted late without permission, it will be immediately penalised by 7% for late submission plus 1% daily, including weekends. The maximum period for late submission is 2 weeks. Any dissertation submitted later than two weeks after the proper date shall not be accepted and shall therefore be graded with a mark of 0.00.

Students who fail the dissertation will be required to re-submit their dissertation on the same or a similar topic. Students are allowed to re-submit their dissertation only once, assuming a valid submission was made in the first instance. The deadline for re-submission is 6 weeks after the publication of the mark of the first submission.

Research Methodology Seminar

The Research Methodology Seminar is not assessed but, given its importance, attendance is obligatory.

Aims

The aim is to examine the various methods of undertaking empirical research.

The seminars start by presenting historical developments in research in a chosen field and then develop qualitative and quantitative research methods, including event studies, cross-sectional analysis, valuations of various assets, analysis of business and market trends, application of theory into practical business issues. The seminars also review the interpersonal skills necessary for conducting effective research projects in a real business environment.

The seminars will make it possible for participants to:

- Understand methods used to generate ideas for relevant projects
- Understand recent developments in the field
- Appreciate the use of statistical techniques in testing research questions
- Develop analytical skills to evaluate the impact of major institutional, market or organisational changes.
- Develop an understanding of commonly used sources of data/literature available
- Develop interpersonal skills required to undertake business research projects
- Appreciate the links between academic theory and practice.

Learning Outcomes

On attendance of the seminars the participants will:

- Know how to undertake empirical research and be able to prepare good projects.
- Understand how to set up and test topical research questions
- Understand the use of statistical techniques in research
- Contrast the various theories to set up hypotheses and link the theories to practice.

Content

Research Process: Research is gathering the information needed to provide an understanding of some problems in order to change the beliefs of reader/listener. Although research involves hard work, it provides the pleasure of solving a puzzle or gaining an in-depth understanding of a particular question. Research usually starts from the definition of the research questions, followed by an understanding of literature search, data collection and definition of the methodologies to be used, the analysis of the results and finally the drawing of conclusions. A recently published paper will be used to illustrate this typical research process.

Business research methodologies: Business research projects use various methodologies including event study, performance analysis, valuation survey questionnaires, personal interview and case study approaches.

Data/information sources: This seminar course focuses on literature search and data collection. It seeks to provide students with information on widely used electronic paper collections such as SSRN and RePec. It places emphasis on financial and macroeconomic data sources such as Bloomberg, Eurostat, BIS and other databases.

Personal skills: This session will focus on core 'soft skills', providing students with effective communication and presentation skills; good writing skills including academic writing and articulating competencies.

Reading

The seminars are based on a number of recently published research papers. The papers will be selected nearer the start of the seminars.

PART II: REGULATIONS & POLICIES

1. Tuition Fees

- 1.1. IHU full-time and part-time postgraduate students pay for their participation on the MSc in Accounting, Auditing & Taxation total fees amounting to 3,900€.
- 1.2. Deposits: Upon acceptance on a postgraduate programme of study at the IHU, you will be asked to pay a non-refundable deposit of 500€ to secure your place. This amount will count towards the first instalment of your tuition fees. The deposit can be paid by bank transfer or bank draft.
- 1.3. Tuition fees are paid in two instalments for full-time students and in four instalments for part-time students. The first day of each academic semester is set as the final date for payment. Proof of payment of the first fee instalment must be submitted by or upon registration of the student on Induction Day.
- 1.4. No extension is provided for tuition fee payment and no different arrangement is permitted for payment of the first fee instalment. Exceptionally, a special arrangement for subsequent fee payments may be foreseen by the Scientific Director of the Programme following the respective request by the student provided there are exceptional reasons.
- 1.5. Examination and coursework marks for students in arrears regarding the payment of fees will not be disclosed by the School. These students will not be permitted to proceed to the next semester of studies if payment has not been made according to the payment schedule, unless there are exceptional circumstances that have been communicated to and approved by the General Assembly of the School.
- 1.6. In the final instance, students who have not paid the full tuition fees by the end of the programme will not be allowed to receive their degree until they have fulfilled this obligation within a deadline to be set by the General Assembly of the School.
- 1.7. Additional elective courses: A student opting to take additional elective courses beyond those required shall be required to pay additional fees, to be determined by decision of the General Assembly of the School.

2. Student identity

- 2.1 Registration on an IHU postgraduate programme confers the identity of student on the candidate. This identity expires upon receiving one's degree or upon expulsion from the university.
- 2.2 Students may use IHU facilities and services in the pursuit of their educational work, according to the stipulations of respective Governing Board decisions.

3. Mentor scheme

Academic mentoring has been established by the University in order to provide students with advice on a range of academic matters, such as assessing the current level of knowledge provided and identifying any impediments to the learning process that may be present, with the overall objective of enhancing open, continuous and direct communication between students and the faculty.

4. Programme Duration

- 4.1 The programme will commence in October each year, the exact dates are announced by the Course Office
- 4.2 The duration of studies in order to acquire a postgraduate degree is 3 semesters (comprising taught courses during the 1st and 2nd semesters, while the 3rd semester is dedicated to the Dissertation).
- 4.3 Examinations and assessed work will take place throughout the course.

4.4 The maximum period for completion of the study programme is five (5) semesters for full-time students and eight (8) semesters for part-time students. Extension of the above deadlines is generally not permitted. In certain exceptional cases, a short extension may be given, following approval by the General Assembly of the School.

5. Assessment

5.1 The programme is taught and assessed in English. Student assessment on each course is supervised by the course instructor(s).

5.2 Performance is assessed on a 1-10 scale.

5.3 To complete the programme successfully, students must pass all courses, achieving an average grade on each course and its assessment components (coursework and examination) of at least 5.00.

5.4 In special circumstances, such as when a student is unable to participate in the examinations or to submit a paper due to professional or health reasons, a special examination date may be set for the student or a new deadline for the submission of the respective coursework, following a decision by a competent committee appointed by the General Assembly of the School.

5.5 The programme has established procedures to enforce academic misconduct in either exams and/or coursework. All student submissions (either coursework or exam) are checked against internet resources, stored student papers, journals, periodicals, and publications for plagiarism through the Turnitin platform. This specialized platform provides similarity reports to instructors, who shall investigate submissions for plagiarism. In the event plagiarism or academic misconduct is detected, instructors shall take further actions (see section 15).

5.6 The programme maintains a Declaration of Academic Integrity and student consensus policy. To mitigate instances of academic misconduct, exams are subject to recording. At the beginning of each academic year, we ask for students' consensus via a questionnaire in the university's e-learning platform. In particular, we include the following statement:

“By selecting the option below, I consent to participate in the examinations, through Zoom software, with the use of a camera and a microphone. I also give my consent for the exams to be recorded through Zoom.

In case I do not give my consent, I will not be able to attend the examinations through Zoom.

By selecting the option below, I pledge that the answers of this exam are my own work without the assistance of others or the usage of unauthorized material/information or Artificial Intelligence (AI).”

5.7 Coursework/exam results are published within 45 days from the date of submission/the examination.

5.8 A student is entitled to ask for feedback either for an exam or piece of coursework for a specific course within 15 days after the grade has been announced.

6. Assessment Regulations

The rules governing the calculation of course and overall degree marks are as follows:

6.1. To qualify for the MSc in Banking, Financial Technology and Risk Management degree, a student must acquire a total of 90 credits.

6.2. All courses must be passed individually.

6.3. Credits and marks are awarded for all courses successfully completed and passed.

6.4. It is compulsory to complete all coursework and exam components and no course mark can be awarded until these are completed.

6.5. All courses are assessed by both coursework and exam (without exception). Course assessment weightings may vary but exams cannot be weighted less than 50% in any case. A minimum mark of 5.00 must be achieved on each component (exam and coursework).

- 6.6. Students will be required to retake any failed assessment component in the next assessment period.
- 6.7. A student failing at the second attempt will normally be asked to withdraw immediately from the programme, following the decision in this respect of the General Assembly
- 6.8. Calculating the overall mark of a course in the case of a re-sit: in those cases where a student has passed a course component after a re-sit, the overall mark of the course will be calculated by combining the original grades awarded for other component(s) passed at the first attempt and the re-sit mark for the component passed at the re-sit, in line with relative credit values of courses, as set out in the table below.
- 6.9. A student is entitled to appeal against the grade received for an exam or piece of coursework for a specific course within 15 days after the grades have been announced. Students must provide full details of the grounds of their appeal in writing. Such appeals are assessed by an academic appointed by the Director of the Programme, within thirty (30) days of receipt of the appeal. As a result of an appeal, grades may stay the same, go up or down. In the case of group work, the decision to appeal should be taken unanimously by the students of the group.
- 6.10. A course mark is calculated by aggregating the marks for all assessment components.
- 6.11. To calculate the overall degree mark, course marks are combined using weightings in line with the relative credit values of courses, set out in the table below.

Assessment matrix of courses, hours, credits and weightings

Course title	Taught Hours	Credits	Assessment weightings used to calculate module mark	
			C/W	Exam
Core Courses				
Quantitative Methods	30	6	30%	70%
Foundations of Finance	30	6	30%	70%
Taxation	30	6	30%	70%
Accounting and Financial Analysis	30	6	30%	70%
Management Accounting	30	6	30%	70%
Advanced Corporate Reporting & Sustainability	30	6	30%	70%
Auditing	30	6	30%	70%
Advanced Taxation	30	6	30%	70%
Core Total		48		
Elective Courses				
Elective 1	16	3	30%	70%
Elective 2	16	3	30%	70%
Elective 3	16	3	30%	70%
Elective 4	16	3	30%	70%
Electives Total		12		
Dissertation				
Dissertation		30		
Degree Total		90		

*Coursework may consist of a short exam, an invigilated test, a group or individual assignment

7. Re-examination of Failed Courses

- 7.1 Students who fail a course will be required to retake any assessment component for which their mark falls below 5.00.
- 7.2 Resit provisions will apply to all failed courses under the following provisions:
- 7.3 The resit method and date shall be prescribed by the Course Office in accordance with the course regulations. The content of the re-assessed component will be decided by the Course instructor(s);
- 7.4 A course may be re-sat only once.
- 7.5 A student who successfully completes a re-sit shall be awarded the credits for the course. The grade awarded for other components will be the original grade. The course grade will be calculated using the weightings detailed in the matrix on the previous page. This grade will be used in calculating the overall degree grade.
- 7.6 A student who does not pass his or her resit by the date specified shall not progress on the Programme and the Programme Director shall make a recommendation to the General Assembly of the School that the student withdraw.

8. Coursework Submission

- 8.1 Coursework must be submitted via online submission to the E-learning platform at <https://elearn-ucips.ihu.gr/> (this constitutes your receipt of submission).
- 8.2 The deadline for all coursework is 17:00 (5pm) on the submission date, unless otherwise indicated by the lecturer.** Students are required to retain a copy of all coursework submitted.
- 8.3 Online coursework submission allows the course officer to check the timeliness of submissions.
- 8.4 Late submission of coursework is unacceptable other than in the most extreme circumstances. In such circumstances, a student must submit a written request for an extension in advance of the deadline to, and gain permission from, the relevant course office, NOT the lecturer. The student will need to produce supporting evidence as to why he/she is unable to meet the deadline. If permission is granted, a new submission date will be given without penalties to the grade. If students submit their coursework late without permission, a system of penalties will apply, as follows: Work submitted late without permission is immediately penalised by 7% for late submission plus 1% daily, including weekends. The maximum period for late submission is 2 weeks. Work submitted later than two weeks after the proper date shall not be accepted and shall therefore be graded with a mark of 0.00.
- 8.5 The mark presented to the Director of the Programme will be the final one after deductions have been implemented.

9. Class Attendance and Timely Arrivals

- 9.1 Students are expected to attend all lectures and all other scheduled activities.
- 9.2 Students are obliged to have the cameras on during lectures via Zoom. Professors are responsible for keeping track of students' presence/absence. Students who have the cameras off during lectures via Zoom will be considered as absent.
- 9.3 Please note that extensive absence from a taught course, i.e., over 30% of the total taught hours of the course, albeit justified, will incur a grade penalty, namely, the grade of the course will be capped at the minimum pass mark (5.00). If a student does not attend the 50% of the total taught hours of the course, this course must be taken if available the following year. If a student is absent for the 100% of the total taught hours of the course the General Assembly of the School is responsible for deciding whether this may lead to a suspension of studies or withdrawal from the programme.

9.4 Late arrival to a lecture or class is unacceptable and the lecturer has the right to refuse admission. In any case, every effort should be made to ensure that entrance does not interrupt the lecturer or distract the class.

9.5 Lectures normally include breaks. Lectures are carefully prepared and timed and any delay in restarting may cause it to over-run. The lecturer has the right to refuse readmission to anyone returning late.

10. Good Conduct

10.1 Students must use university facilities and equipment properly and with due care, to prevent damage or malfunction, and otherwise shall bear the responsibility for replacing damaged items.

10.2 Students shall behave with respect towards the teaching staff and administrative personnel of the University, as well as towards their fellow students, and shall not cause problems with disorderly behaviour.

10.3 Mobile phones should be turned off during lectures. Phones ringing during a lecture are not only intrusive but also extremely offensive.

10.4 Students wishing to make audio-recordings during course tuition must obtain the lecturer's written permission.

11. Students' Complaints Procedure

11.1 Students who wish to make a complaint concerning the quality of an academic programme, any related service or member of the academic or administrative staff should first do so at the local level, by raising the issue with the individual, department or service provider directly involved. Issues of concern may often be resolved more quickly and effectively at this stage.

11.2 If a student decides to make a complaint, this will be taken seriously and confidentiality will be respected. Investigations will be carried out thoroughly and the issue determined fairly by someone who is not directly involved in the complaint. It should be noted, however, that complaint resolution may not be possible without revealing the identity of the complainant to the subject of the complaint and anonymous complaints will not be investigated. Allegations which are found to be unsubstantiated or malicious will be dismissed.

12. Appeal Committee

12.1 Students are entitled to submit an appeal to an Appeal Committee, appointed by the Governing Board, with respect to any decision concerning their status at the University. A student submitting an appeal is invited to exercise his/her right to be heard, according to Article 6 of the Greek Administrative Procedure Code.

12.2 The Appeal Committee examines any appeals against decisions of the Governing Board and/or the General Assembly of the School according to Article 24 of the Greek Administrative Code of Procedure.

13. Postponement of studies

13.1 Postgraduate students may postpone their studies for a period no longer than one academic year or two successive academic semesters, following a respective application submitted to the General Assembly of the School – and approval thereof – for reasons related to the student's family and personal circumstances, which must be documented accordingly.

14. Bibliographies and References Format

Bibliographies and references are to be arranged in a single list at the end of the area of work and presented in alphabetical order according to the surname of the first author. In the case of identical family names, alphabetise next by the forename or first initial of the author. In the case of two or more references by the same author, the name is given for the first entry, and an eight-space line (the underscore key struck eight times) takes its place in subsequent entries. The entries are then arranged chronologically with most recent submissions first. Please note that you are solely responsible for ensuring accuracy and format consistency in the bibliography and references section of any papers you write.

Some examples:

Book Citation:

Dunning, J. H. (1993) *Multinational Enterprises and the Global Economy*. Addison-Wesley, Reading, United Kingdom.

Caves, R. E. (1982) *Multinational Enterprise and Economic Analysis*. Cambridge University Press, New York, NY, USA.

Tip: Don't forget to give the name of the publisher in full, along with their location (city, state [for USA you show the abbreviation of the state], and country).

Edited Book Citation:

Kindleberger, C. P. (ed.) (1970) *The International Corporation*. MIT Press, Cambridge, MA, USA.

Szegedi, Z., Marer, P., and Waisvisz, P. (eds.) (1999) *Vállalati Esettanulmányok, 2. Kötet*. AULA Publishing Co., Budapest, Hungary

Chapter in a Book Citation:

Aliber, R. Z. (1970) A Theory of Foreign Direct Investment. In *The International Corporation*, Kindleberger, C. P. (editor), MIT Press, Cambridge, MA, USA.

Journal Article Citation:

Anderson, E. and Gatignon, H. (1986) Modes of Foreign Entry: A Transaction Cost Analysis and Propositions. *Journal of International Business Studies*, Fall, pp. 1-26.

Tip: Don't forget to include the page numbers on which the article appears. Also, remember that you italicize the title of the journal but not the title of the article.

Working Paper Citation:

Bellas, C. J., Bochniarz, Z., Jermakowicz, W. W., Meller, M., and Toft, D. (1994) *Foreign Privatization in Poland*. Center for Social & Economic Research (CASE), Warsaw, Poland, Working Paper, October.

Rojec, M., Jermakowicz, W. W., Illes, M., and Zemplerova, A. (1995) *Foreign Acquisition Strategies in the Central European Privatization Process*. Center for International Cooperation and Development (CICD), Ljubljana, Slovenia, Working Paper.

Tip: Don't forget to include the name of the institution / organization and list the city and country where it is based (located) as noted in the publication.

Two or More Authors Citation:

Anderson, E., and Gatignon, H. (1986) Modes of Foreign Entry: A Transaction Cost Analysis and Propositions. *Journal of International Business Studies*, Fall, pp. 1-26.

Rojec, M., Jermakowicz, W. W., Illes, M., and Zemplerova, A. (1995) *Foreign Acquisition Strategies in the Central European Privatization Process*. Center for International Cooperation and Development (CICD), Ljubljana, Slovenia, Working Paper.

Works by the Same Author Citation (that appear after one another):

Vernon, R. (1983) Organizing and Institutional Responses to International Risk. In Herring, R. (ed.), *Managing International Risk*, Cambridge University Press, New York, NY, USA, pp. 191-216.

_____ (1966) International Investment and International Trade in the Product Cycle. *Quarterly Journal of Economics*, No 80, pp. 190-207.

Works by the Same Author & Same Year Citation (that appear after one another):

Guyon, J. (1996a) *Lindahl to Succeed Barnevik as Chief Executive of ABB*. The Wall Street Journal Europe (WSJE), 11-12 October.

Guyon, J. (1996b) *At ABB, Globalization Isn't Just a Buzzword: It's a Corporate Culture*. The Wall Street Journal Europe (WSJE), 1 October.

Tip: Remember that you place the letter after the year in respect of the order in which these appear in your text. Hence, 'a' comes before 'b' and so forth.

Newspaper / Magazine Article Citation:

Rapoport, C. (1992) *How Barnevik Makes ABB Work*. Fortune, 29 June, pp. 24-27.

Roth, T. (1995) *Europe's Labors: Integrating the East, Reinventing the West Are One and the Same*. The Wall Street Journal Europe (WSJE), 30 June/1 July.

EIU (1999) *Business Eastern Europe*, Economist Intelligence Unit (EIU), 22 February.

Tip: Almost all newspaper/magazine articles have an author, so make sure that you properly cite him/her. Also, the title of the article is not italicised while the source publication is italicised.

Internet Citation:

Czech Invest (1998) <http://www.czechinvest.org/>.

Renault (2001) <http://www.renault.com>.

Tip: You only need to show the primary source (main site) of any Internet site and the year in which you accessed the web site.

Company Annual Report Citation:

Renault (1999) *1998 Renault Financial Report*. Boulogne-Billancourt Cedex, France.

Generali Budapest Biztosító Rt. (1993-97) *Company Annual Reports 1992-96* (Hungarian/German language editions). Budapest, Hungary.

Tip: For Annual Reports the year of publication is almost always the year after the reported year. For example, a 1998 Financial Report is published in 1999.

Example of a Bibliography (listed in alphabetical and chronological order):

Bibliography:

Aliber, R. Z. (1970) *A Theory of Foreign Direct Investment*. In *The International Corporation*, Kindleberger, C. P. (editor), MIT Press, Cambridge, MA, USA.

Anderson, E. and Gatignon, H. (1986) *Modes of Foreign Entry: A Transaction Cost Analysis and Propositions*. *Journal of International Business Studies*, Fall, pp. 1-26.

Bellas, C. J., Bochniarz, Z., Jermakowicz, W. W., Meller, M., and Toft, D. (1994) *Foreign Privatization in Poland*. Center for Social & Economic Research (CASE), Warsaw, Poland, Working Paper, October.

Caves, R. E. (1982) *Multinational Enterprise and Economic Analysis*. Cambridge University Press, New York, NY, USA.

Czech Invest (1998) <http://www.czechinvest.org/>.

Dunning, J. H. (1993) *Multinational Enterprises and the Global Economy*. Addison-Wesley, Reading, United Kingdom.

EIU (1999) *Business Eastern Europe*, Economist Intelligence Unit (EIU), 22 February.

Kindleberger, C. P. (ed.) (1970) *The International Corporation*. MIT Press, Cambridge, MA, USA.

Rapoport, C. (1992) *How Barnevik Makes ABB Work*. Fortune, 29 June, pp. 24-27.

Renault (1999) *1998 Renault Financial Report*. Boulogne-Billancourt Cedex, France.

Roth, T. (1995) *Europe's Labors: Integrating the East, Reinventing the West Are One and the Same*. The Wall Street Journal Europe (WSJE), 30 June/1 July.

Vernon, R. (1983) *Organizing and Institutional Responses to International Risk*. In Herring, R. (ed.), *Managing International Risk*, Cambridge University Press, New York, NY, USA, pp. 191-216.

(1966) International Investment and International Trade in the Product Cycle. *Quarterly Journal of Economics*, No 80, pp. 190-207.

Tip: Pay attention to detail and get your sources (facts) right!!!

15. Plagiarism – Fraudulent Coursework - Malpractice

15.1 Plagiarism is the passing off of the ideas or words of someone else as though they were your own. It applies equally to the work of other students as to published sources. In addition, auto-plagiarism takes place when a student presents any prior writing of his or her own work, from another course or school, as entirely fresh work for course credit. This is also considered plagiarism.

15.2 Fraudulent or fabricated coursework is defined as work such as reports of laboratory or practical work that are untrue and/or fabricated, submitted to satisfy the requirements of a University Assessment in whole or in part.

15.3 Malpractice in University Assessments occurs when a candidate attempts to mislead or deceive the examiners concerning the work submitted for assessment. This includes colluding with others (including other students) in the preparation, editing or submission of work.

15.4 PENALTIES

The University takes a serious view of plagiarism, fraudulent, fabrication and malpractice and will act to ensure that students found in breach of its guidelines are dealt with severely. This action may lead to expulsion from the University. All work is marked on the assumption that it is the work of the student: the words, diagrams, computer programmes, ideas and arguments should be their own. However, much coursework will be based on what students have read and heard and it is important that you show where, and how, your work is indebted to those other sources.

Range of Penalties:

When determining the penalty for a plagiarized, fraudulent, fabricated piece of work or other malpractice the following points should be taken into consideration that affects the severity of the penalty imposed:

- Severity of the offence (percentage of plagiarised work)
- The student's explanation and response to the allegation
- Maintenance of the principles of equal treatment and proportionality

15.5 Range of Penalties at School Level:

The penalties which can be imposed at School level, by the General Assembly of the School regard components of up to 50% of the course evaluation. The penalties range from a re-writing of a coursework to a capped mark for the whole course. In all cases a reprimand letter will be sent to the student from the School.

i) Re-writing of coursework by removal/correction of plagiarised parts: Work that is identified as plagiarised in part must be expunged and re-written before the mark for the assessment and for the course can be released. There will be a minimum 10% reduction in the mark of the re-written component. The mark will be aggregated with the marks for the remaining components of the course. Normal resit opportunities will be retained.

ii) Submit a new piece of work: On the same/similar topic or a different one (based on instructors' advice) the student will be required to submit a completely new assignment for the particular piece of coursework. There will be a minimum 10% reduction in the mark of the re-written component. The mark will be aggregated with the marks for the remaining components of the course. Normal resit opportunities will be retained in the case of a failed mark.

ii) Submit a new piece of work - component mark capped: On the same/similar topic or a different one (based on instructors' advice) the student will be required to submit a completely new assignment for the particular piece of coursework. The mark will be capped at 5 and will be aggregated with the marks

for the remaining components of the course. Normal resit opportunities will be retained in the case of a failed mark.

iii) Submit a new piece of work – course mark capped: On the same/similar topic or a different one (based on instructors' advice) the student will be required to submit a completely new assignment for the particular piece of coursework. The mark is capped at 5 for the whole course and not only for the specific course component. Normal resit opportunities will be retained in the case of a failed mark for all course components.

15.6 Range of Penalties at Governing Board Level:

The penalties of course repetition and permanent exclusion from studies can only be applied by the Governing Board. Such penalties may be proposed by the General Assembly of the School to the Governing Board which is competent to take the final decision on the matter. Such penalties are recommended in cases of high severity of the offence (i.e., very high percentage of plagiarised work in dissertation thesis). The Governing Board has the discretion to also impose any of the aforementioned penalties, taking into account the severity of the offence.

i) Course mark capped - Repeat the course: The student will be required to repeat the respective course in which plagiarism has occurred in its entirety by attending the whole course again when this is next available. The mark for all course components is capped at the pass mark. The marks for other courses are retained. If the plagiarised offence occurred on modules such as the dissertation thesis, consulting project or similar, the student will need to wait for up to a year until a new allocation of projects and dissertations are in place.

iii) Permanent exclusion from the University with no award: The student will be requested to withdraw from his/her studies and no award will be made.

16. Academic Misconduct

The University takes very seriously any form of cheating in examinations or other forms of assessment, including plagiarism (see above), impersonation, collusion and disruption.

Cases of suspected academic misconduct will be reported to the course office and academic staff and, where misconduct is established, a range of penalties may be recommended to the General Assembly, which body will decide on the penalty to impose. Its decision will reflect the severity of the offence and intent and may also result, in extreme circumstances, in expulsion from the University.

17. Examination Regulations

17.1 Students must bring an ID document with them to all examinations. Admission to an examination without the ID document is prohibited.

17.2 Students must ensure that they arrive early enough to find the room in which they are sitting the examination. If they arrive up to half an hour late for their examination, they will normally be permitted to sit their exam. No extra time will be given and students must finish together with all others taking the same paper. Only in the case of exceptional circumstances delaying their attendance and beyond their control will the full allotted time be allowed for the paper.

17.3 Students will normally be permitted to enter the examination room approximately 10-15 minutes before the start of the examination and only after permission has been given by the invigilator.

17.4 Students are not permitted to take any coat or bag or personal belongings (other than those needed for an examination) to the examination desk. Before entering the room, an invigilator will announce where belongings should be placed. Possession of a mobile phone, walkman, pager, personal organiser or any electronic device (other than those specifically allowed for an examination) is strictly prohibited whilst sitting an examination. Mobile phones must be switched

off and placed in the student's coat/bag. Failure to do so may result in disciplinary action. Belongings should be kept to a minimum. Possessions are left at students' own risk.

17.5 Upon entering the examination room, talking is strictly prohibited. During the examination, students must fully comply with the invigilator's instructions and requests. Failure to comply may result in expulsion from the exams and corresponding penalties imposed by the School General Assembly.

17.6 Once students have found their desk they must await the invigilator's instruction. They will be asked to fill in their details on the front of the answer booklets. At this time they must place their ID document, face up, on their desk in order for an invigilator to confirm their identity. The invigilator will give permission to start reading the question paper. It is in students' own interest to read the instructions on the question paper carefully.

17.7 Students are required to supply their own pens, pencils, etc., at each examination. Where permission is given, students must supply their own hard-copy dictionary and calculator. Electronic dictionaries are not permitted. Students must comply with all instructions given by an invigilator before, during and after the examination.

17.8 If a student has a query, he/she should raise a hand and an invigilator will approach them. Students must not vacate the desk for the duration of the examination without the express permission of an invigilator. Failure to comply is an examination offence and may result in the examination script not being marked.

17.9 Students are not permitted to leave the examination room during the first half hour or the last 15 minutes of the examination. If they wish to leave the room at any other time during the exam, they should raise their hand and an invigilator will respond to their request. When allowed to leave, students should leave the room as quickly and quietly as possible with due consideration to their fellow students who may still be working. If students are given permission to temporarily leave the room, they will be accompanied by an invigilator. During this time they will not attempt to contact any other person or consult any material relating to the examination.

17.10 When the invigilator announces the end of the examination, all students must stop writing. The front of each answer booklet must be fully completed and the flap must be sealed securely. Students must not leave their desk until the script has been collected by an invigilator. A copy of the exam paper may only be taken if permission has been given to do so.

18. Extenuating circumstances

18.1 Students unable to attend an examination or to submit a piece of coursework at a set time due to illness, bereavement, business travel abroad or any other personal circumstance must submit documentary evidence testifying the reason for their absence. Students need to fill in a special Extenuating Circumstances Form (available on the E-learning platform at <https://elearn-ucips.ihu.gr/>) and submit it to the course office within 10 days after the examination/coursework submission deadline. This will be considered by a competent committee appointed by the General Assembly of the School, which will decide whether to accept the reason and allow the student to take the examination as a first attempt or allow the student to submit the coursework he did not submit on a new deadline (or allowable resit) or reject it and count the absence as a failure. In exceptional circumstances, and following approval by the General Assembly of the School, a special examination date may be set for the student or a new deadline given for submission of the paper.

18.2 **Special Examination Arrangements** Students with a physical or learning disability are given extra examination time or sit their examinations at an alternative venue along with any special provisions available. In order for students to apply for such special arrangements, they must provide the Course Office with current certification (from a responsible official state institution) detailing

their condition well ahead of the exam period. The Course Office will decide on the special examination provisions to be made.

19. Dissertation Supervision and Submission

19.1 The Master's Dissertation is supervised by an academic member of staff and a person set responsible by the chosen firm accordingly. Students are encouraged to have regular meetings with their supervisors. Supervisors assist students in their research work by acting as consultants and counsellors in matters of research process and practice: students are expected to become the experts in the topic they selected for research and take responsibility for their work.

19.2 The Dissertation is assessed by a three-member academic committee. If there is a difference of more than 3 points (on a scale of 1-10) in the evaluations of the three examiners, then a fourth evaluation is called for. The final grade awarded on the Dissertation will be the average of the mark given by the fourth examiner and the closest two marks to it of the other three marks.

19.3 To qualify for a Master's degree, a student must achieve a minimum grade of 5.00 in the Dissertation.

19.4 The Dissertation Project entails the completion of the following milestones:

Milestone 1: All Chapters – First Draft Text: 15 November 2025 (sent to the supervisor)

After discussing with their supervisor, students should submit a First Draft Text of their Dissertation including All Chapters except from the Conclusions and the additional material (Bibliography, Contents, Appendices, etc.), for final comments by the supervisor.

Milestone 2: All Chapters - Final Text: (Final submission) 15 December 2025 (submitted on the IHU E-learn platform)

19.5 The Dissertation must be submitted in the approved format. The **Dissertation** is due to be submitted by **15 December 2025**. Extension beyond this deadline will only be given in extreme circumstances and with the agreement of the student's supervisor and the Programme Coordinating Committee. A maximum of two weeks' extension is permitted in the first instance. Any application for extension must be made **three weeks before** the due date of submission, by completing and submitting the Extenuating Circumstances Form (available on the E-learning platform at <https://elearn-ucips.ihu.gr>). It is the student's responsibility to have the Extenuating Circumstances Form properly approved.

19.6 If the Dissertation is submitted late without permission, it will be immediately penalised by 7% for late submission plus 1% daily, including weekends. The maximum period for late submission is 2 weeks. Any dissertation submitted later than two weeks after the proper date shall not be accepted and shall therefore be graded with a mark of 0.00.

19.7 The submission requirements for Dissertations are:

- Dissertations must be submitted via online submission to the E-learning platform at <https://elearn-ucips.ihu.gr> (this constitutes receipt of submission). The deadline is 17:00 (5pm) on the submission date.

19.8 The International Hellenic University has adopted an **Open Access Policy** from 10/02/2015 (<https://repository.ihu.edu.gr/xmlui/page/openaccess-policy-en>). In brief, Open Access (OA) literature is digital, online, free of charge, and free of most copyright and licensing restrictions.

Along with this policy, the IHU Library proceeded with the creation of an Institutional Repository (<https://repository.ihu.edu.gr/xmlui/> the online archive), where all scholarly material can be submitted, kept and managed.

Part of the collection consists of the Master's dissertations and PhD theses. **Students are required to submit their dissertations and theses to the repository making them accessible to the wider academic community.**

As the pdf file is the final version, content alterations are not possible.

This process is part of the dissertation/thesis submission workflow and is intended to ensure the content accuracy and quality of the dissertation/thesis submitted.

Students are strongly advised to carefully read the terms of submission before submitting their work <https://repository.ihu.edu.gr/xmlui/page/terms-en>.

20. Re-examination of Failed Dissertation

20.1 Students who fail the Dissertation will be required to re-submit their Dissertation on the same or a similar topic. Students are allowed to re-submit their Dissertation only once, assuming a valid submission was made in the first instance.

20.2 The deadline for re-submission is 6 weeks after the publication of the mark of the first submission.

21. Assessment

21.1 The Director of the Programme is responsible for considering and agreeing all assessment results and making decisions about whether students have met all the requirements of the programme. Any results given to students during the year are provisional prior to ratification by the Director of the Programme. Any extenuating circumstances submitted by students, such as ill-health, are considered by the Director of the Programme and any action shall be further confirmed by the General Assembly of the School.

21.2 Examination papers are marked initially by subject lecturers. All marks, coursework and examinations are reported to and verified by the Director of the Programme. The Director of the Programme shall mandate a proposition to the General Assembly of the School that confirms the final results. Examination results are made available to students no later than 12 working days after confirmation by the School's General Assembly meeting.

22. Degree Classification

22.1 The award of the degree shall be calculated on the basis of the overall aggregate of the course marks weighted according to their credit value. The classification shall be determined as follows:

Distinction will be awarded if:

The weighted average mark across all courses and the dissertation is 8.50 or above

Merit will be awarded if:

The weighted average mark across all courses and the dissertation is between 6.50 – 8.49 inclusive.

Pass will be awarded if:

The weighted average mark across all courses and the dissertation is between 5.00 – 6.49 inclusive

Fail. A student fails to meet the requirements for the award of a degree if:

The average mark of any course or the dissertation is below 5.00 after one resit examination or assessment.

Certificates of Excellence:

Graduates who acquire a mark of 8,5 and above for their Degree will receive a Certificate of Excellence. In case all graduates acquire Degree marks of less than 8,5, during an academic year the graduate who acquires the highest mark in class will receive a Certificate of Excellence.

PART III: UNIVERSITY FACILITIES

IHU Library & Information Centre

Mission statement

The Library mission is to provide high quality services to all members of the IHU academic community (students, researchers, teaching staff, administration staff, etc.) and to support user access to specialised knowledge in their scientific fields. The Library collection consists of books, journals, reference material, subscriptions to online databases and electronic journals, both relating to the modules taught on the EMBA & Masters Courses and to the wider research and information needs of the Academic Community.

Library collection

The Library cares for the enrichment and administration of its collection and other resources, in order to meet the educational, research and/or other cultural needs of the university community. The Library is also responsible for the administration of these collections according to its regulations of operation, including the process of selecting, ordering and acquiring material. The selection of the appropriate printed materials as well as other resources is assisted by the members of the academic community of the University.

Members of staff are responsible for ordering and taking receipt of the material. This process includes checking proper receipt of copies ordered and the invoice prices. The incorporation of the material into the collection is completed with the inventory and registration in the automated catalogue. The work is performed by librarians specialised in the digitised cataloguing of materials.

The following international standards are implemented in the processing of Library materials:

- For cataloguing: the Anglo-American Cataloguing Rules (AACR)
- For electronic cataloguing: the rules of Machine Readable Cataloguing (MARC21)
- For classification: the Dewey Decimal Classification system
- For subject terms: the Library of Congress Subject Headings (LCSH)

The Library Collection comprises a wide range in terms of subject, of book titles and print journals relating to the courses offered at the University. Databases and electronic materials are also available to the user community, ensuring that their educational and research needs are covered.

Collection Management

The books are located in the main Library area, classified according to the Dewey Decimal Classification System. Subject signs are displayed on the shelves to assist users in their search.

All books are available for loan according to the loan regulations, with the exception of reference material (dictionaries, encyclopaedias, art books and student theses), which are placed on distinct bookshelves.

The journals are clearly visible in alphabetical order on special display shelving. The journals are available only for use in the Library area and are not for loan.

Electronic databases and all other electronic materials are available on site in the Library. The databases can be accessed only by the internal users of the Library using passwords and personal codes.

The print material is catalogued on the automated Library system SIERRA using the MARC21 format, the Anglo-American Cataloguing Rules and the Library of Congress Subject Headings.

All print material is searchable through the Library online catalogue (http://opac.seab.gr/*eng).

Donations

All donations are welcome. Acceptance is on the basis of assessment and valuation. The criteria taken into account in the assessment are:

- The importance and/or rarity of the material contained in the donation (or other special reason)
- The donated material's relevance to the development objectives of the Library
- The fitness of the gift
- Respective gaps in the Library collection
- Any need to supplement the number of copies available within the collection due to frequent use.

Users

Access to the Library and reading rooms is open to all the members of the academic community and, upon respective authorisation, to members of the public.

“Library User” is taken to mean anyone entering the Library and reading rooms for the purpose of using their materials and resources for educational and research purposes. In the case of high attendance, priority is given to the Members of the Library.

Members of the Library and reading rooms are members of the university community, including: a) students, b) graduate students, c) lecturers, d) invited lecturers, e) academic staff, f) administrative staff and g) invited researchers.

Other external users are permitted to visit the Library and use (study) the print material only within the area of the Library. External users are not allowed to borrow material or use the databases and electronic material.

Personal data of members is confidential. Only Library employees acting in their capacity as such and the administrator of the database of the automated Library system shall have access to this data, which shall not be disclosed to any third party.

An information and assistance service operates in the Library area.

User obligations

Users are required to abide by the regulations, comply with the recommendations of staff and respect other users of the areas of the Library and reading rooms.

Users must use with respect all books, documents and any other material they use inside or outside the Library space. They must not write on or damage materials belonging to the Library.

Users are fully responsible and accountable for the loss or destruction, in whole or in part, of any document or equipment, or for damage or wear of materials beyond that resulting from their normal use; users are required to compensate the value of any such loss, damage or wear. The amount of compensation is determined by decision of the competent services of the Library subject to the approval of the relevant supervisory authority.

Smoking and the consumption of food or drink is prohibited on the premises of the Library and reading rooms. The use of mobile phones and any other device the use of which, at the discretion of staff, involves annoyance to other users is also prohibited.

Members of staff have the right, at their own discretion, to prohibit objects which can cause damage to the material or which may give cause for suspicion of intended theft.

Animals (other than guide dogs) are not allowed into the Library.

Users must not put the books or journals they have used back on the shelves, but should leave them on the desk designated for this purpose.

Borrowing


Terms of loans and renewals


All Library members have the right to borrow material.

The conditions under which a user may borrow material depends on the user category:

EMBA Students	up to 5 books for 35 days
Full-time and part-time Masters Students	up to 5 books for 5 or 15 days
Academic Staff	up to 5 books for 5, 15 or 35 days
Administration Staff	up to 3 books for 5 or 15 days
Alumni	up to 2 books for 5 or 15 days

The following signs on the book spine indicate:

 = 5 days loan

 = not for loan

 = reference material, not for loan

The material is inspected when borrowed and returned. In the case of damage or unjustified wear, a fine will be charged accordingly by the Library.

The loan period may be extended by users by contacting the Library staff.

Users can apply to reserve a book already out on loan. With the return of the book the interested user is notified by telephone or by email. The user who has the material on loan is required to return it within the time limits set by the automated Library programme and may not extend that period.

Electronic information services

The electronic resources are available locally on the University campus (Library area, PC Labs) or remotely via VPN instalment and the use of codes and passwords.

The Library staff can change the codes and passwords during the academic year in order to ensure the security of the codes. Users are always informed of such changes.

All users are obliged to sign the copyright agreement confirming that they will use databases for their own private purposes and that the codes and passwords will not be disclosed to any third party. In addition, users must affirm that the data they collect will be used only for academic purposes.

The Library website (<http://www.lib.ihu.edu.gr/>) provides information on all the services offered by the Library, such as electronic resources and a brief analysis of the same, bibliographic databases, electronic journals. Information about how to contact staff, hours of operation and a form by which to submit quick questions (Ask a librarian) are also available.

The IHU Library provides users with an interlibrary loan service allowing them to access material in other libraries, as defined by the decision of the supervisory authority. The material becomes subject to Interlibrary Loan provisions of this Regulation and to any other regulations imposed by the lending Library. The due date and overdue fees of the material borrowed are set by the lending Library.

Photocopying and digital reproduction

All Library users shall use the Library photocopy machine to cover only their needs as arising in the context of their studies.

If any item is not in good condition or there is a danger of suffering damage, it shall not be photocopied. Users are obliged to respect the legislation on the protection of intellectual property and copyright (up to 10% of the total number of pages of a single authored book is allowed).

Users are obliged to respect and comply with any license terms that the University has signed with third parties regarding the reproduction by any means of books (photocopying, photographing, electronic reproduction), the use of software and databases, and access conditions and use of such data.

User training

The acquisition of new sources, methods of information retrieval and the use of services provided require the proper training of Library Members so as to be in a position to fully benefit from Library resources and services. The Library operates an education service which is responsible for the organisation of appropriate training seminars.

Library working hours

The IHU Library & Information Centre is open throughout the year except during University holidays.

Opening hours: **Consult the library's website:**

<http://www.lib.ihu.edu.gr/index.php/the-library/working-hours>

Library Contact Details

T +30 2310 807560

library@ihu.edu.gr

ICT Services

Computer laboratories are available for student use and for teaching purposes on the University campus. The facilities provided are primarily PC-based computing and networking, reflecting the mix of Information & Communication technologies (ICT) available in the business community. The main PC labs have PCs with Windows 10, connected to the University campus area network and to the Internet, which gives users access to electronic mail, conferencing facilities, and library, academic and business information worldwide. There is also wireless (WiFi) access to the University network covering the

entire campus, as well as universal access to/from other Universities through the global EduRoam network. An extensive range of software includes a variety of generic PC software such as word processing, spreadsheet and business graphics, as well as more specialized software such as statistical packages, software development frameworks, simulation packages, CAD software and business management software. The facilities, together with the Computer Support Service, are designed to provide full IT support for students, backed up with all the help and advice they may require.

Alumni Network

As an alumnus of IHU, you are invited to be a part of an active network that helps you to stay in touch with each other and feel part of the School after your graduation. The network is designed to facilitate your connections and to enhance global communication for both social and business opportunities.

Staying in contact with the IHU has a number of benefits, including:

- Individual career advising
- Lifelong support on career issues
- National and International networking opportunities
- Continued learning and career advising
- Access to online services
- Access to library resources
- Participation in various events including career fairs, reunions, social gatherings, symposiums and conferences

You become a member of the Alumni Network automatically upon graduation and membership is free of charge. Upon your graduation, you are eligible to become a member of “International Hellenic University Alumni” group at LinkedIn.

Alumni who decide to follow a second postgraduate programme of study at the IHU after the successful completion of their first programme at the IHU are granted a 20% fee discount.

We envisage that many alumni will maintain close links with the School and will be welcomed back to act as advisors or mentors, to work with us on recruitment both in Greece and abroad, providing invaluable help at University Fairs, and offering current students job briefings, mock interviews and advice on business research projects.

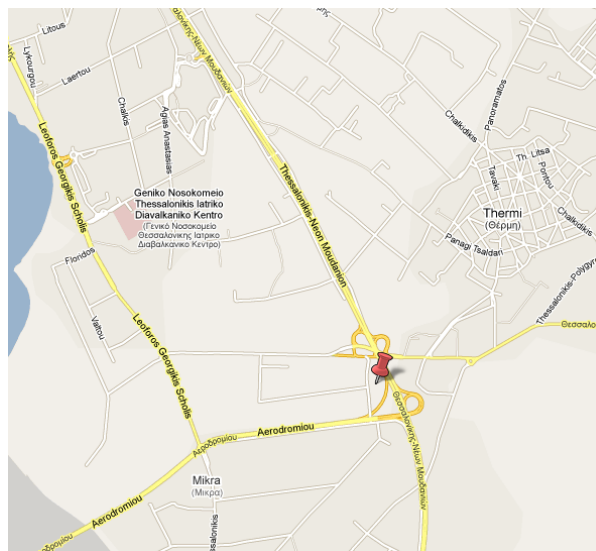
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