1. The Department.

The Accountancy Department is part of the School of Business and Management Studies of the Technological Educational Institute (TEI) of Kavala.

2. The ECTS – Department Coordinator

The counsellor and the contact person for the ECTS is:

Professor: Mandilas Athanasios
Degrees: Phd/Msc/BSc
Address: TEI of Kavala
Department of Accountancy
Ag.Loukas, Kavala
GR65404 GREECE
Telephone: +30 510 462222
Fax: +30 510 462224
e-mail: smand@teikav.edu.gr
Availability hours: 09:00-21:00

3. Department description

3.1. Structure of the department

The Department of Accountancy has the following aims:

The Department of Accountancy aims at providing a thorough education in the field of Accounting with a view to enabling its graduates to become fully competitive in the labour market.

The course of study aspires to the provision of the appropriate qualifications needed for a self-employed or a business executive in the private or public sector for the job of Accountant, Cost Accountant, Tax Accountant, Auditor, Finance consultant, educator and generally as scientist of the economic sector.

The Department of Accountancy consists of two Sectors:

1. The Sector of Economic Studies.
2. The Sector of Accounting and Informatics.

3.2 Personnel and activities of the Department.

The Department of Accountancy has 11 members of academic staff (1 professor, 2 associate professors, 3 assistant professors, 5 lecturers - application professors), 2 technical personnel, 60 part time lecturers and approximately 2,100 students.

Since experimental projects are considered as a basic part of the studies in every Business School, the Department has installed well-equipped laboratories for all the groups of students concerned. Research activities are available for the students.

4. Course Description

The duration of the basic studies in the Department of Accountancy is eight (8) semesters of study (Appendix I), including six months of practical placement (or three and a half academic years plus six calendar months of practical placement). Every academic year consists of the winter and the spring semester of studies.

All the first-year students enrol in September. A student during her/his studies can select the subjects to attend for each semester from Appendix II. Usually, the students select the subjects of the semester corresponding to their level of studies.

All the subjects included in Appendix II are classified in three categories:

a. Compulsory subjects. They are the core subjects of the Economic and Accounting Education.

b. Compulsory optional subjects are grouped in two categories and every student selects one from each category.

The subjects that are related from groups of chain subjects, known as “prerequisite” subjects.

This means that the student can select from the groups of chain subjects in a hierarchical order that is only after she/he has achieved a passing grade in the subject/s that precede/s the one/s that follows, in the respective group. The groups of chain subjects can be seen in Table II, Appendix II.

The teaching process gives emphasis on the basic principles, their applications and the relationships between various accounting topics, leading to the overall education of the students. Lectures, which deal with the theoretical analysis and synthesis, are complemented with laboratory work.

The students’ academic progress is assessed by examinations at the end of each 15-week semester.

The minimum passing grade is 5 (scale 0 to 10). In the case of subjects consisting of both lectures and lab work, the final grade is the mean grade of the theoretical and laboratory examinations, on condition that the student passes both.

The assessment of the lab work consists of continuous assessment (classroom performance) plus at least two written evaluation tests.

Practical placement is a vital component of the course. Students can start the practical placement after the last semester of studies provided they have successfully
passed all specialisation subjects. The Department continuously keeps in contact with
the industries, enterprises and organisations where the students have been placed.

Students have to submit a project dissertation. They work on their dissertation
during the 7th and 8th semester under the supervision of the appropriate academic
staff. The students present and defend their dissertation in front of three academic
members of the committee, who assess it on scale 0-10. The passing grade is 5.

After a successful completion of the above requirements, the Department
grants the Degree to the student.

The Academic Staff

1. Karasavoglou Anastasios  Professor
2. Giannoula Florou  Associate Professor
3. Nikolaidis Michael  Associate Professor
4. Kalabouka Kalliopi  Assistant Professor
5. Kipouros Anagnostis  Assistant Professor
6. Mandilas Athanasios  Assistant Professor
7. Anagnostou Dimitra  Lecturer
8. Eleftheriadou Gefsi  Lecturer
9. Kerenidou Eleftheria  Lecturer
10. Sotiriadou Domna  Lecturer
11. Valsamidis Stavros  Lecturer
Course Content

A Semester

A001-Microeconomics(2L,2AP)

Introductory concepts, demand, supply, market equilibrium, elasticity, utility theory, consumption theory, production theory, cost theory, short and long term equilibrium, perfect competition, monopoly, oligopoly, monopolistic competition.

Tutor: Dr. Vasilios Zoumpoulidis

Ref:

A002-Business Organisation & Administration(2L,2AP)

Management. - The role of management, Management Theories and the history of management, the strategic perspective of the basic management operations, Planning, Organization, Staffing, Leadership, Control

Tutor: Dr. Konstadinos Terzidis, Dr. Pavlos Delias

Ref:

A003- Financial Accounting I (3L,2P)


Tutor: Gesthimani Eleftheriadou
A004- Mathematics for Economists (2L, 2AP)

The lesson is separated into two parts. The first one is about the basic mathematical knowledge and especially that of differential analysis (functions of one variable, limit, differential, integral). There is emphasizes on the applications in economical problems of optimization and variation.

The second part is about applications of mathematics in economy such as marginal cost and income, simple interest capitalization, notes and bills of exchange and discounts problems.

Tutor: Dr. Persefoni Polychronidou

Ref:
6. Teaching Notes (In Greek).

A005- Principles of Civil Law & Commercial Law: (2L,2AP)

Merchants: Obtaining, proving and losing the status of being a merchant. Commercial
capacity and incapacity. Consequences of commercial status. The enterprise in
commercial law: Introduction, concept, features and legal nature. The divisions of
commercial companies. Principles and regulations in the function of incorporated and
limited company, of general and special partnership. Definition, content and
characteristics of cheque and bill of exchange.

Tutor: Dr. Kalliopi Kalabouka

Ref:
1. Tziona, G., Belentza, G., “Fundamental concepts of Civil Law”, IUS,
Thessaloniki, 2006 (In Greek).
Greek).
Greek).
Greek).

A006-Informatics I (2L, 2P)

Introduction to Informatics. Basic meanings. Operating Systems (Windows
and Linux), Networks, communications and Internet. Excel - Frontpage.

Tutor: Stavros Valsamidis

Ref:
1. Tsolakidis, C., and Ampartzoglou, M., “Informatics as a learning material in
theoretical sciences”, Giourdas Pub., 2005 (In Greek).
Greek).
Giourdas Pub., 2005 (In Greek).
7. Teaching notes.
B Semester

B001-Macroeconomics (3L,1AP)

The topics of the course include: the measurement of income and prices, the simple Keynesian theory of income determination, income determination and public sector, consumption, investment, the money market, the IS-LM model, aggregate demand and supply curves, inflation, unemployment, international trade and its effect on the domestic economy, and rational expectations and the new Classical macroeconomics.

Tutor: Dr. Anastasios Karasavoglou, Dr. Vasilios Zoumpoulidis

Ref:

B002-Financial Accounting II (3L,2P)


Tutor: Eleftheria Kerenidou

Ref:

B003-Uniform Accounting Plan (2L, 2P)

The course critically examines the structure of the Greek Accounting Plan. There is also a focus on implementation issues for the accounting plan. Greek General Accounting Principles.

Tutor: Dr. Athanasios Mandilas
Ref:

B004-Informatics II (2L, 2P)


Tutor: Stavros Valsamidis

Ref:
5. Teaching Notes (In Greek).

B005-Quantative Methods of Finance (2L, 2AP)

The lesson is about the long term economical operations and it is related to compound interest capitalization, fixed rates, variable rates fractional rates, annuities certain and time loans. We solve complex problems involving the above. Also, we study functions of two and more variables and we present their applications in economical problems. Finally, we study matrix analysis and decision exposition.

Tutor: Dr. Persefoni Polychronidou

Ref:

5. Teaching Notes (In Greek).

B006-Foreign Language (Business English) (2L,2AP)

Teaching reading and academic writing skills: specialized texts (exploring scientific texts of their subject area). Vocabulary, business letters, memos, reports, Curriculum Vital (e.v.), summaries. Writing bibliography.

Tutor: Fotini Perdiki

Ref:

C Semester

C001-Business Economics (2L,2AP)

Introduction to private entities and economic organizations in the framework of Business Economics. Types and forms of economic organizations. Public and private sector organizations. Economic Environment and firm. Factors of production analysis. Factors affecting the operation and profits of firm. Theory of location-advantages and disadvantages from the choice of location. The role of size of organizations- advantages and disadvantages of big medium and small enterprises. Basic elements of productivity issues- micro and macro factors of productivity: The break-even point analysis. The inventory control theory. Corporate Governance and internal control. Firms and social responsibility.

Tutor: Anagnostis Kipouros

Ref:

C002- Methodology of Social research (3L, 1AP)

The goal of this course is to introduce students to social research methodologies and techniques in order to be able to plan and implement a scientific research proposal as well as writing a good assignment and/or thesis.

The course is combined with presentations of the following main topics: introduction to the qualitative and quantitative methodology and methods, hypothesis-testing and theory, analysis and synthesis, deductive and inductive methods, positivism, construction of questionnaires and tests, sociometry, planning and implementing a research proposal, methods of collecting data, basic data analysis, writing the final report of the research, and collecting and keeping bibliographical data.

Additionally, the course includes extensive information regarding the writing up and presentation of academic papers, theses and dissertations.

Tutor: Dr. Sevasti Chatzifotiou

Ref:

C003-Tax Accounting I (2L,2P)

Analysis and implementation of the taxation code (Tax Record Code). Statutory requirements on Books and Documents.

Tutor: Vasilis Parcharidis

Ref:

C004-Accounting for Business Organizations (2L, 2P)

The course examines the accounting methods used to account for business events in private enterprises, limited partnerships and corporations. The formation of those companies, distribution of earnings, tax considerations as well as the accounting treatment of their dissolution is examined.

Tutor: Dimitra Anagnostou

Ref:

C005-Business Statistics (3L, 3P)

Tutor: Dr. Giannoula Florou

Ref:
8. Andiotis, K., “Quantative research and Data analysis with SPSS 11.5”, Klidarithmos, 2003 (In Greek).

C006-Marketing (2L, 2AP)


Tutor: Dr. L. Tsourgiannis

Ref:
**D Semester**

**D001- Banking and Finance (2L,2AP)**

Definition of money, types of money. Historical evolution of money, functions of money. The role of money in the economy.
Definition and categories of Credit – function in Economy. Functions of the banking system and creation of money. Supply of money and the banks.
Theories of money demand, (Classical, Neoclassical school, Keynes-liquidity preference theory, metakeynesians, Monetarists e.t.c.
Monetary Policy and central Bank. Techniques of implementation of Monetary Policy
Banking finance -Risk and Profitability. Types of loans according to the sector of economy. Types of financial institutions. New banking products. Leasing, Factoring, Forfeiting. Venture Capital

**Tutor:** Dr. Anagnostis Kipouros

**Ref:**
4. Christopoulos M., Theory of money I. (In Greek)

**D002- European Union Policy and strategies of regional development**


**Tutor:**

**Ref.:**
2. G. Petrakos, Y. Psycharisi: Regional development in Greece, Publisher: Review, 2004. (In Greek)
4. Dimitris Lagos (Aegean University) "Theories of Regional Economic Development" (published "Critique", 2007). (In Greek)
5. McCann Ph., 2002, Urban and Regional Economics, published criticism, Athens. (In Greek)
6. Papadaskalopoulos A., Methods of Regional Analysis, Papazisis, Athens 2000. (In Greek)

D003-Computerized Accounting I (1L, 3P)

Application of the TRC and accounting principles under real business circumstances in a computerised environment for books of single method (B category) with a parallel application and filing of necessary documentation for VAT. Organize files, documents movements. Configure the accounting year, document templates and grounds. Add movement, change, delete, update, print checklists and relevant books. Comparing handwriting, computerized monitoring of these books. Application in modern software used by the entities.

Tutor: Elefteria Kerenidou

Ref:
1. Accounting Applications I & II by Georgariou & L. Lebesis. (In Greek)
2. Computerized Accounting of Revanoglou And M. (In Greek)
3. Computerized Accounting (Galanis Vasilios). (In Greek)

D004-Tax Accounting II (2L,2P)

Taxation of individuals. Taxation of personal companies, partnerships, etc. Taxation of Limited liability companies, S.A, cooperative.

Tutor: Vasilios Parcharidis

Ref:

D005-Cost Accounting I (3L,2P)

Introduction to the environment of cost accounting, basic principles of cost. How cost behaves and is measured according to business activities. Cost of final and

**Tutor:** Domna Sotiriadou

**Ref:**

1. Sakelis Emmanuel 'team 9th GAS monthly and annual basis "Ekd.Vrykous Athens 1997. (In Greek)

**D006-Labour Law and Social Security (2L,2AP)**

The course includes elements of both the individual and the collective labour law, in particular the sources of labour law, the various relationships and criteria for distinguishing between them, the meaning and characteristics of employed persons, the details of a contract, the rights and obligations of employers and employees in an employment relationship, remuneration, working hours, flexible working patterns and reasons for termination of an employment relationship. Also, the course reports and analyzes the meaning and validity of collective agreements, the collective bargaining between employers and workers, the collective rights of workers against employers, and finally it analyses the health and safety issues in workplaces.

**Tutor:** Dr. Kalliopi Kalabouka:

**Ref:**

E Semester

E001-Auditing (2L, 2AP)


Tutor: Evaggelos Tsobanopoulos

Ref:

E002- Cost Accounting II (3L,2P)


Tutor: Domna Sotiriadou

Ref:
1. Ignatiadis Aristide 'Accounts of the prescribed cost ', Ed. Kyriakidis, Thessaloniki 1981. (In Greek)
E003-Financial Statement Analysis (2L,2P)

Methods of financial statement analysis, including industry and competitive analysis, financial ratio analysis, cash flow analysis, including the examination of free cash flows. It also examines basic valuation principles of business organizations in Greece. A part of the course is based on case study analysis, using digital data bases with financial data of Greek firms.

Tutor: Gestimani Elefteriadou

Ref:

E004-Computerized Accounting II (1L,3P)

The Accounting cycle. Analysis of posting procedures and company’s accounting data maintenance with the use of an Electronic Computer under the circumstances of a real computerized environment. Students’ practice on facing complex accounting facts, the completion of accounting procedures and financial-economic information processing that resulting from them.

Tutor: Dr. Athanasios Mandilas

Ref:

E005-Computerized Accounting III (1L,3P)


Tutor: Dimitra Anagnostou

Ref:

E006-International Economic Relationships

International Trade and Commercial Policy International Monetary Relations. Economic and monetary union. Transportation Human Resources.


Tutor: Theofanis Malkidis

Ref.
F Semester

F001-Corporate Planning (3L, 2P)

Basic concepts, budgeting process, Sales budget, production budget, purchases budget, overhead budget. Cash budget, control, reports.

Tutor: Dr Pavlos Delias

Ref:

F002-International Accounting (2L,2P)


Tutor: Dr.Athanasios Mandilas

Ref:

F003-Consolidated Financial Statements (2L,12P)

**Tutor:** Antonios Georgalas

**Ref:**

**F105a-Management Accounting (2L,2P)**


**Tutor:** Dr. Christos Grose

**Ref:**

**F105b-Buisiness Information systems (2L,2P)**

The course examines the influence of technological change on the analysis, design and management of information systems in business. It aims to equip students with an understanding of information, from its origination, communication, storage and retrieval through to its use. The course acquaints participants with the theory and practice of management information systems, and especially computer based systems. It also reviews directions of technological change and innovation in the field and their implications for management systems and organisational functioning. During the course, the students are also introduced to the Content Management System, Joomla and to the data mining and decision support system, WEKA.
**Tutor:** Stavros Valsamidis

**Ref:**
5. Teaching Notes (In Greek)

**F106—Accounting for Governmental and non profit organisations (2L, 2P)**

The course critically examines the structure of the Greek Accounting Plan (special-partial) for the above organizations.

**Tutor:** Vrachionis Nerantzis

**Ref:**

**F107—Tax Accounting III (VAT) (2L, 2P)**


**Tutor:** Artemis Evagelidou

**Ref:**
G Semester

G001-Feasibility Studies (3L,2P)


Tutor: Dr. Michael Nikolaidis

Ref:

G002-Graduates Seminar (4AP)

Instructions for scientific works elaboration and methodology. Presentation of case studies and projects.

Tutor: Dr. Anastasios Karasavvoglou

Ref:

G103a-STOCK EXCHANGE AND STOCK MARKET ANALYSIS (2L, 2AP)


Tutor: Dr. Anagnostis Kipouros

Ref:
3. Kholevas I., “What we may know about the Stock Exchange.” (In Greek)
5. Paparidtides D., “Stock Exchange and thresh older investor”. (In Greek)

G103b – Entrepreneurship (2L, 2AP)

Main theories and concepts of the entrepreneur and entrepreneurship, social and environmental factors that influence the extent of entrepreneurship, small firms in European economies, innovation and intellectual property rights, alternative sources of finance for entrepreneurs, small and medium-sized enterprises, account for the importance of bank finance, the marketing plan, business benefits of ICT and Internet use, entrepreneurial e-business strategies, business plan

Tutor: Dr. Pavlos Delias

Ref.

1. David Deakins, Mark Freel, “Entrepreneurship and Small Firms”, Kritiki Publications, 2009 (translated (In Greek), available in other languages)

G104a-Corporate Governance – Internal Audit (2L, 2P)


Tutor: Dr. Christos Grose

Ref:


G104b-Firms valuation (2L, 2P)

**Tutor:** Kosmas Kosmidis

**Ref:**
## APPENDIX I

### 1st Semester

<table>
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<th>Subjects</th>
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### 7th Semester

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### Course Dependencies of Department of Accountancy

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### Grades

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