





THE AMERICAN COLLEGE OF GREECE – DEREE

SCHOOL OF BUSINESS AND ECONOMICS

STUDENT HANDBOOK

BSc (Hons) Business Administration – Accounting and Finance pathway

2024

Award title

BSc (Hons) Business Administration

Pathway

Accounting and Finance

School of Business and Economics DEREE – The American College of Greece

	ontents	0
1.	Welcome to the Programme	3
	1.1 Message from the Dean	3
	1.2 Message from the Programme Coordinator	4
	1.3 Deree – The American College of Greece	5
	1.4 Academic Calendar:	5
	1.5 Key Contacts	. 5
	1.6 Keeping in Touch	5
2.	Studying on this Programme	7
	2.1 Programme Philosophy and Mission	7
	2.2 Programme Aims and Objectives	7
	2.3 Programme Learning Outcomes	8
	2.4 Programme Structure	9
	2.5 Indicative Student Timetable	11
	2.6 Academic Staff	13
	2.7 The Accounting and Finance Society	22
	2.8 Description of Modules	22
	2.9 Programme Resources	30
	2.10 Opportunities for Graduates	31
3.	Assessment and Feedback	27
	3.1 Assessment	32
	3.2 Giving your Feedback about this Programme	40
	3.3 What Happens with your Feedback about this Programme?	
	3.4 Getting Feedback on your Assessed Work	41
	3.5 How do I Get my Results?	41
	3.6 Issues with Assessment	41
	3.7 Academic Misconduct and Penalties	43
	3.8 Complaints Procedure	45
4.	Where to Get Help	46
	4.1 Downloading College Forms	46
	4.2 Academic Advising	46
	4.3 Student Academic Support Services	46
	4.4 Office of Student Affairs	46

	4.5 Student Success Centre	. 46
	4.6 Disability Status and Provisions	. 47
	4.7 Career Services	. 47
	4.8 Study Abroad	. 47
5.	What to do if you	. 48
	5.1are absent for more than one day	. 48
	5.2are ill	. 48
	5.3have a comment, compliment or complaint	. 48
	5.4are considering withdrawing from the course	. 48
	5.5need a reference letter	. 49
6.	Other Relevant Policies	. 49
	6.1 Attendance Policy	. 49
	6.2 Student Punctuality Policy	. 49
	6.3 Turnitin Policy and Student Guidelines	. 49
	6.4 Transfer of credits	. 50
	6.5 Evaluation of Transfer Credits	. 50
	6.6 Credit by Assessment for Professional Experience	. 50
	6.7 Student matriculation	. 51
	coful Information & Links	5 2

1. Welcome to the Programme

1.1 Message from the Dean

Upholding the American College of Greece tradition of providing a student-oriented educational experience, Deree School of Business and Economics delivers academic programmes that are based on quality instruction and pedagogic best practice. Blending critical enquiry with practical insight, Business and Economics curricula equip students with analytical and practical skills that are essential in today's globalized market place and, at the same time, provide excellent preparation to students who wish to pursue graduate studies in economics and business-related fields. Rigorous external review through NECHE accreditation, along with validation by the Open University UK, safeguard the quality and warrant the international relevance of our programmes.

Business and Economics programmes are delivered by friendly and accessible academic staff, who combine scholarly expertise with industry experience. The academic staff is motivated by the talented and increasingly diverse student population of the College. Together they contribute to the creation of a vibrant academic environment at Deree, helping the School of Business and Economics rise to the next level of excellence.

In the School of Business and Economics you will be offered instruction and experiences that will enable you to develop essential skills to pursue a meaningful career and contribute to business and society. You will be equipped with knowledge grounded on liberal education, economics, business foundations and functions, as well as sound specialization components. This handbook provides detailed information on the curricular structure of and the opportunities provided by the programme you have chosen.

Welcome to Deree–The American College of Greece and to the School of Business and Economics.

Dimitris Doulos PhD Senior Associate Dean of the School of Business and Economics

1.2 Message from the Programme Coordinator

As Programme Coordinator I would like to extend a warm welcome to the Department of Accounting and Finance.

As you explore these pages, we hope you will see that we are a thriving community of academic staff, students and support staff in a college with a global profile and reputation.

Over the past few years we have been able to appoint a wide range of new staff at all stages of their careers and this has allowed us to develop our existing research strengths as well as to address new issues of relevance to the world around us. All our academic staff have active and evolving research profiles and we are involved in networks of both professional and academics such as the British Accounting and Finance Association (BAFA), Institute of Internal Auditors (IIA), European Financial Management Association (EFMA), and the Association of Chartered Certified Accountants (ACCA), among others. All academic staff are active in disseminating their research through academic conferences and publications.

The Department takes pride in being an integral part of Deree's unrivalled undergraduate experience. Since our first undergraduate degrees were awarded in 1969, we have produced a large number of graduates, and our students have gone on to use their accounting and finance training to develop a broad range of careers. We are also aware that apart from their careers our students have gone on to make important contributions to their communities.

We also have a commitment to teaching. Many colleagues in the department work in industry in conjunction with their teaching posts and this helps our students to experience both an academic environment as well as gain insight from a more practical perspective.

If you have any questions about the Department, please feel free to get in touch with me and I will be pleased to help.

Effimia Anastasiou, PhD Programme Coordinator for the Accounting and Finance pathway

1.3 Deree - The American College of Greece

The American College of Greece (ACG) is a US non-profit institution. The educational system at Deree-ACG is based upon that of American institutions of higher learning. The school provides its students with a quality education of a standard equivalent to that of the most respected colleges and universities in the United States by virtue of the College's accreditation by NECHE, the oldest accrediting body in the United States.

In 2010, Deree-ACG entered into a partnership with The Open University of the U.K., the largest university in Europe, for the purpose of programme validation. All the undergraduate programs offered at Deree-ACG are validated by The Open University, UK (www.open.ac.uk/validate). Through these accreditation and validation relationships, Deree-ACG students undertake studies leading to the award of two degrees: a US Bachelor's degree, reflecting institutional accreditation by NECHE, and a UK Honour's Bachelor's Award validated by The Open University.

All degree seeking students entering Deree-The American College of Greece (Deree-ACG) will be required to register for both the US, NECHE accredited bachelor's degree, and the European – UK award validated by the Open University. The following may be exempted from this rule: a) students pursuing parallel studies at Greek public universities. b) Transfer students who have transferred 92 US credits or above applicable to their program. c) Readmitted students who have interrupted their studies before 2010 will have the option of pursuing only a Deree US degree. Students who wish to be considered for these exemptions must petition the Committee on Academic Standards and Policies (CASP) through the Student Success Center during the first month after their initial registration at Deree.

1.4 Academic Calendar:

http://www.acg.edu/academics/college-calendars

1.5 Key Contacts

- American College of Greece: +30 210 600 9800
- SBE Dean's Office: sbe@acg.edu ext. 1108, 1150, 1008
- Department Chair: Dr. Argyrios Volis <u>avolis@acg.edu</u> ext. 1751
- Programme Coordinator: Dr. Effimia Anastasiou anastasioue@acg.edu ext. 1330
- Academic Advising Office: <u>dc.adv@acg.edu</u> ext. 1431
- Student Success Centre: ssc@acg.edu ext.1326, 1333
- Registrar's Office: registrar@acg.edu ext. 1331, 1328, 1449, 1445
- Validation Office: validation@acg.edu ext. 1428
- Student Affairs: studentaffairs@acg.edu ext. 1197, 1442
- Student Government: dc.sgorg@acg.edu ext.1373
- Library helpdesk: libraryreference@acg.edu ext. 1434, 1267
- SASS: <u>sass@acg.edu</u> ext.1273, 1276
- Study Abroad Office: studyabroadoffice@acg.edu ext. 1029, 1412
- Career Office: career@acg.edu ext. 1313, 1316
- Educational Psychologist: Dr. Natassa Triga, atriga@acg.edu ext. 1167
- College Nurse: Kamilioti Maria Kyriaki, mkamilioti@acg.edu ext. 1500

• Accounting and Finance Society: dc.afsoc@acg.edu

1.6 Keeping in Touch

Academic and administrative staff at ACG use your student email address to contact you. It is important that you check this account regularly. You can forward emails from your student email address to a preferred personal email address. However, spam filters needed by the College mean that emails sent from external email addresses may be delayed, blocked or deleted. It is, therefore, important that your student email address is the only email address that you use to contact College staff. We will inform you of cancelled classes / activities / course notices as soon as possible. This will be via Blackboard, an email to your student email address or, if urgent, via the mobile phone number on our contact records. Please make sure that you inform the Registrar's Office whenever you change your address and contact details. This will ensure we can always contact you in an emergency, and that you receive any important College communications that we may need to send you.

2. Studying on this Programme

2.1 Programme Philosophy and Mission

In congruence with the mission of the College and of the School of Business, the mission of the Accounting and Finance department is to enable students to progress in life as knowledgeable and ethical individuals, competent for careers in accounting and finance as well as for advanced academic and professional studies.

2.2 Programme aims and objectives

More specifically, building on an analytical business studies component, the primary objectives of BSc (Hons) in Business Administration – Accounting and Finance emphasis are to:

- Provide knowledge and understanding on the key business and economic concepts.
- Provide knowledge and understanding in the current technical language and practices of accounting and finance (for example, recognition, measurement and disclosure in financial statements, managerial accounting, corporate finance, and taxation).
- Develop graduates who understand the importance of ethical values in business and the accounting profession.
- Develop graduates who can use information technology appropriately in acquiring, analysing and communicating information.
- Develop graduates who have an analytical and reflective understanding of accounting and finance context of the workplace today and in relation to the wider social and cultural environment.
- Develop graduates who can provide information and explain ideas in a clear manner, using both oral and written communications.

2.3 Programme Learning Outcomes

The programme's intended learning outcomes specify that upon completion of the programme, students will be able to:

A. Knowledge and Understanding

- A.1: Demonstrate knowledge and understanding of the external environment and its impact on business.
- A.2: Demonstrate knowledge and understanding of the key business functions and internal processes of organizations and their relationship with the external environment.
- A.3: Demonstrate knowledge and understanding in the current technical language and practices of accounting and finance (for example, recognition, measurement and disclosure in financial statements, managerial accounting, corporate finance, and taxation).
- A.4: Demonstrate fundamental knowledge and understanding of quantitative and qualitative methods and tools used to conduct research in business.

- A.5: Demonstrate comprehensive knowledge of issues related to ethics and social responsibility and assess the models, practices and tools that an organization may employ to help assure a sustainable future.
- A.6: Demonstrate skills in preparation of financial statements, analysis of the operations of business; financial analysis and projections and an awareness of the contexts in which accounting data and information is processed and provided within a variety of organizational environments and the relationships with other systems providing information in organisations.

B. Cognitive skills

- B.1: Analyse, evaluate and interpret data in order to draw reasoned conclusions concerning structured and, to a more limited extent, unstructured problems from a given set of data and from data acquired by the student.
- B.2: Locate, extract and analyse data from academic and non-academic resources, including acknowledging source material in the appropriate academic convention.
- B.3: Critically evaluate arguments and evidence.
- B.4: Evaluate the connections and interrelationships that exist across different subject areas.
- B.5: Apply theories, concepts and previous experiences to inform new situation and creatively solve practical problems.

C. Practical and professional skills

- C.1: Numeracy competence, including the processing and analysis of financial and other numerical data and the appreciation of statistical concepts at an appropriate level.
- C.2: Make use of Information Technology and communication in order to effectively retrieve, process, analyse and communicate information.
- C.3: Understand the importance of ethical values in business and the accounting profession.
- C.4: Develop entrepreneurial skills, such as the ability to identify business opportunities, devise appropriate business plans, and communicate these plans effectively to gain support and generate resources.

D. Key/transferable skills

- D.1: Communicate information and ideas in a clear manner using oral and/or writing in a professional context.
- D.2: Demonstrate ability to plan, organize and execute complex projects.
- D.3: Take responsibility for own actions in an academic and professional context.
- D.4: Reflect on the broader scope and value of learning and become an independent lifelong learner.

2.4 Programme Structure

Level 4

Compulsory modules

AF	2007	FINANCIAL ACCOUNTING	15 CREDITS
BU	2003	BUSINESS LEGAL ISSUES	15 CREDITS
CS	2179	BUSINESS INFORMATION SYSTEMS	15 CREDITS
EC	1101	PRINCIPLES OF MACROECONOMICS	15 CREDITS
FN	2128	PRINCIPLES OF FINANCE	15 CREDITS
MA	2021	APPLIED STATISTICS	15 CREDITS
MA	2105	APPLIED CALCULUS	15 CREDITS
MG	2003	MANAGEMENT PRINCIPLES	15 CREDITS

Level 5

Compulsory modules

_										
AF	3104	FINANCIAL REPORTING	15 CREDITS							
AF	3116	MANAGEMENT ACCOUNTING	15 CREDITS							
AF	3131	INTERMEDIATE FINANCIAL ACCOUNTING	15 CREDITS							
BU	3233									
		OR	15 CREDITS							
FN	3437	FINANCIAL ECONOMETRICS I								
FN	3213	CORPORATE FINANCE	15 CREDITS							
MG	3034	MANAGING PEOPLE AND ORGANIZATIONS	15 CREDITS							
PH	3005	BUSINESS ETHICS	15 CREDITS							

➤ One Optional module ACCOUNTING, ECONOMICS, MANAGEMENT OPTION** (LEVEL 5) – 15 CREDITS

from the following list:

AF	3437	ACCOUNTING INFORMATION SYSTEMS	15 CREDITS
EC	3225	REAL ESTATE ECONOMICS	15 CREDITS
EC	3226	CREDIT AND LENDING	15 CREDITS
EC/AF	3240	MONEY AND BANKING	15 CREDITS
EC	3324	INSURANCE	15 CREDITS
MG	3033	NEW VENTURES CREATION	15 CREDITS

Level 6

Compulsory modules

AF	4242	COST AND CONTROL MANAGEMENT	15 CREDITS
AF	4450	CONTEMPORARY ISSUES IN ACCOUNTING AND	15 CREDITS
		FINANCE	
AF	4323	FINANCIAL STATEMENT ANALYSIS AND EQUITY	15 CREDITS
		VALUATION	
MG	4415	STRATEGIC MANAGEMENT	15 CREDITS

➤ Four optional modules ACCOUNTING, ECONOMICS, FINANCE, MANAGEMENT OPTION*** (LEVEL 6) – 15 CREDITS

ACCOUNTING, ECONOMICS, FINANCE, MANAGEMENT OPTION*** (LEVEL 6) - 15 CREDITS ACCOUNTING, ECONOMICS, FINANCE, MANAGEMENT OPTION*** (LEVEL 6) - 15 CREDITS ACCOUNTING, ECONOMICS, FINANCE, MANAGEMENT OPTION*** (LEVEL 6) - 15 CREDITS

from the following list:

AF	4045	CORPORATE GOVERNANCE AND ACCOUNTABILITY	15 CREDITS
AF	4096	MERGERS AND ACQUISITIONS	15 CREDITS
AF	4141	BUSINESS TAXATION	15 CREDITS
AF	4207	FINANCIAL REPORTING II	15 CREDITS
AF	4218	AUDITING	15 CREDITS
AF	4244	FORENSIC ACCOUNTING	15 CREDITS
CS	4267	APPLIED BUSINESS ANALYTICS	15 CREDITS
EC/FN	4007	SUSTAINABLE FINANCE AND INVESTING	15 CREDITS
EC/FN	4045	FINTECH	15 CREDITS
FN	4254	TAXATION OF STRUCTURED FINANCE	15 CREDITS
FN	4535	FINANCIAL MODELLING	15 CREDITS
MG	4176	MARITIME ACCOUNTING + REPORTING	15 CREDITS
MG	4343	OPERATIONS MANAGEMENT	15 CREDITS
MG	4173	ENTREPRENEURIAL FINANCE	15 CREDITS

2.5 Indicative Student Timetable

Year 1 – Level 4			
Fall	Credits	Spring	Credits
EC 1101	15	BU 2003	15
Principles of Macroeconomics		Business Legal Issues	
AF 2007	15	MG 2003	15
Financial Accounting		Management Principles	
CS 2179	15	MA 2021	15
Business Information Systems		Applied Statistics	
MA 2105	15	FN 2128	15
Applied Calculus		Principles of Finance	
Year 2 – Level 5			
Fall	Credits	Spring	Credits
AF 3116	15	AF 3104	15
Management Accounting		Financial Reporting	
BU 3233 Business Research Methods	15	MG 3034	15
OR		Managing People and Organizations	
FN 3437 Financial Econometrics I			
AF 3131	15	FN 3213	15
Intermediate Financial Accounting		Corporate Finance	
PH 3005	15	**Elective	15
Business Ethics			
Year 3 – Level 6			
Fall	Credits	Spring	Credits
AF 4242	15	AF 4450	15
Cost and Control Management		Contemporary Issues in Accounting and	
		Finance	
MG 4415	15	AF 4323	15
Strategic Management		Financial Statement Analysis + Equity	
444=1		Valuation	1
***Elective	15	***Elective	15
***Elective	15	***Elective	15
Total UK credits: 360			

^{**}See list of L5 optional modules in section 2.4 Programme Structure

Indicative Scheduling for compulsory modules

Module rubric and level			Module Title	Frequency of offering
EC	1101	L4	PRINCIPLES OF MACRO ECONOMICS	Fall, Spring
MA	2105	L4	APPLIED CALCULUS	Fall, Spring
AF	2007	L4	FINANCIAL ACCOUNTING	Fall, Spring
CS	2179	L4	BUSINESS INFORMATION SYSTEMS	Fall, Spring
FN	2128	L4	PRINCIPLES OF FINANCE	Fall, Spring
MA	2021	L4	APPLIED STATISTICS	Fall, Spring
BU	2003	L4	BUSINESS LEGAL ISSUES	Fall, Spring
MG	2003	L4	MANAGEMENT PRINCIPLES	Fall, Spring

^{***}See list of L6 optional modules in section 2.4 Programme Structure

AF	3116	L5	MANAGEMENT ACCOUNTING	Fall, Spring	
BU	3233	L5	BUSINESS RESEARCH METHODS	Fall, Spring	
FN	3473	L5	FINANCIAL ECONOMETRICS I	Fall	
PH	3005	L5	BUSINESS ETHICS	Fall, Spring	
AF	3131	L5	INTERMEDIATE FINANCIAL ACCOUNTING	Fall	
AF	3104	L5	FINANCIAL REPORTING I	Spring	
MG	3034	L5	MANAGING PEOPLE and ORGANIZATIONS	Fall, Spring	
FN	3213	L5	CORPORATE FINANCE Fall, S		
AF	4242	L6	COST AND CONTROL MANAGEMENT	Fall	
MG	4415	L6	STRATEGIC MANAGEMENT	Fall, Spring	
AF	4450	L6	CONTEMORARY ISSUES IN ACCOUNTING AND	AND	
			FINANCE	Spring	
AF	4323	L6	FINANCIAL STATEMENT ANALYSIS + EQUITY		
			VALUATION	Fall, Spring	

Indicative Scheduling for optional modules

Module rubric and level		c and	Module Title	Frequency of offering
EC	3225	L5	REAL ESTATE ECONOMICS	Spring
EC	3226	L5	CREDIT AND LENDING	Fall
EC/AF	3240	L5	MONEY AND BANKING	Fall, Spring
EC	3324	L5	INSURANCE	Spring
MG	3033	L5	NEW VENTURES CREATION	Fall, Spring
AF	4045	L6	CORPORATE GOVERNANCE and ACCOUNTABILITY	Fall, Spring
AF	4096	L6	MERGERS & ACQUISITIONS	Spring
AF	4141	L6	BUSINESS TAXATION	Fall
AF	4207	L6	FINANCIAL REPORTING II	Fall
AF	4218	L6	AUDITING	Spring
AF	4244	L6	FORENSIC ACCOUNTING	Spring
CS	4267	L6	APPLIED BUSINESS ANALYTICS	Fall, Spring
EC/FN	4007	L6	SUSTAINABLE FINANCE AND INVESTING	Spring
EC/FN	4045	L6	FINTECH	Spring
FN	4254	L6	TAXATION OF STRUCTURED FINANCE	Spring
FN	4535	L6	FINANCIAL MODELLING	Fall, Spring
MG	4176	L6	MARITIME ACCOUNTING + REPORTING	Fall
MG	4343	L6	OPERATIONS MANAGEMENT	Fall, Spring
MG	4173	L6	ENTREPRENEURIAL FINANCE	Fall, Spring

2.6 Academic Staff

Dr. Anastasiou, Effimia, holds a BSc in Business Administration and Economics from the University of La Verne, an MSc from University of London, The London School of Economics and Political Science (LSE), and a PhD from the University of Derby. Dr. Anastasiou has taught undergraduate and graduate accounting and finance courses such as financial accounting, managerial accounting, cost and control accounting, financial planning, advanced financial accounting, mathematics of finance and principles of finance and financial management. Her research interests principally concentrate in the area of university accounting education and employability. Other primary areas of academic interest are examining expectation gaps; vocational skills and educational objectives. Her research has been presented in several international conferences, as well as in the British Accounting and Finance Association (BAFA) conferences. She served as Head of the Department of Accounting and Finance from September 2008 until Jan 2013. She is currently the Accounting and Finance Program coordinator. Email: anastasioue@acg.edu

Dr. Spyridon Branis holds a BSc in Physics, Athens University, an MSc and a Ph.D. in Physics, CUNY-Graduate Center New York, and the Professional Qualification of CFA Institute (CFA Charter-holder). Dr. Branis teaches undergraduate courses in Financial Markets & Instruments and Managerial Accounting, and he is currently Visiting Fellow at the Institute for Hellenic Growth and Prosperity (IHGP). Dr. Branis has an extensive 24-year experience in the Greek banking sector in the fields of EU banking regulation, international bond markets, investment banking (Corporate Financial Analysis & Evaluations, Capital Restructuring, M&As and IPOs) and credit approvals (Large Corporate / Structured Finance / Shipping Loans and Capital Markets products). His research interests are mainly in the area of Greek Economy and EU/ECB issues. Email: sbranis@acg.edu

Mr. Platon Chaldeos is a Senior financial professional, with more than 28 years market experience in bonds and derivatives trading, holding top management positions in institutional desks such as Banco Popular Del Ecuador, Miami Florida, National Westminster Bank Athens, Piraeus Bank and EFG Eurobank Asset Management. Mr Chaldeos holds BSc in Mechanical Engineering from the National Technical University of Athens, and an MBA in Finance and Econometrics from the University of Chicago. Email: PChaldeos@acg.edu.

Dr. Ioannis Chasiotis is an Assistant Professor of Finance and Economics at the School of Business and Economics, The American College of Greece. He holds a Ph.D. in Finance and Accounting from Durham University Business School, UK. Dr. Chasiotis has several years of international teaching experience (United Kingdom, China, Greece) at the university level, both in undergraduate and postgraduate programmes. He currently teaches Financial Management, Principles of Finance and Principles of Microeconomics. His research interests and published work are in the areas of payout policy, capital structure, investment decisions, ESG and climate change risk. Dr. Chasiotis has published in high-quality international refereed journals such as the British Journal of Management, European Financial Management and the International Review of Financial Analysis.

Dr. Christou Dimitrios holds a BSc in Computational Mathematics, National and Kapodistrian University of Athens; MSc in Applied Mathematics, National and Kapodistrian University of Athens; PhD in Mathematical Methods and Systems from City, University of London. Dr. Christou has been a member of the Deree Math Area faculty since 2014 and his current teaching involves courses in the areas of Applied Mathematics. He has a degree in Computational Mathematics and a master's degree in Applied Mathematics from University

of Athens, and a PhD degree in Mathematical Methods and Systems from City, University of London. Since 2007, he has developed research activities in collaboration with the Research Centre for Systems and Control at City, University of London in the areas of Linear Systems, Optimization, and Approximate Algebraic Computations (Hybrid computations – Algorithm design and development). His research contribution has been disseminated in scientific journals and international conference proceedings.

Dr. Anna Constantatos holds a B.Sc. in Accounting & Finance, Deree - The American College of Greece; M.B.A. Finance and Investments, The City University of New York, Bernard M. Baruch College; PhD Accounting and Finance, University of Stirling. Dr. Constantatos lectures in Financial Accounting, Managerial Accounting, Intermediate Accounting, Financial Management, Principles of Finance and Corporate Governance & Accountability. Her research interests include Corporate Governance; Earnings Management; International Accounting. Email: aconstantatos@acg.edu

Dr. Svetoslav Danchev teaches intermediate microeconomics at Deree – The American College of Greece and business economics at ALBA. He also serves as the Head of Microeconomic Analysis and Policy at the Foundation for Economic and Industrial Research (IOBE), where he conducts and coordinates research on the economic impact of fiscal policies, structural reforms, economic activities and investment projects, covering a wide range of sectors and topics, including green transition, energy, manufacturing, transport, vocational education and training, social mobility, and civil society. His previous experience includes working as a senior analyst at Kantor Management Consultants and as a credit administrator at Bulgarian Post Bank (Eurobank Group). He has co-authored academic publications in peerreviewed journals such as Fiscal Studies (forthcoming), Journal of Industry, Competition and Trade, CESifo Economic Studies, European Journal for the History of Economic Thought, Energy Policy and Renewable and Sustainable Energy Reviews. He is a regular reviewer for Social Indicators Research. He volunteers as the treasurer of ActionAid Hellas and participates in the organisation's governing bodies and committees. BSc in Economics, University College London; MSc in Economics, London School of Economics; MSc in Business Mathematics, Athens University of Economics and Business and National and Kapodistrian University of Athens; MPhil, Ph.D. in Economics, National and Kapodistrian University of Athens. Email: sdanchev@acg.edu

Dr. Dimitris Doulos is a Professor of Economics in the School of Business and Economics at Deree - The American College of Greece. He received his Ph.D. degree from Wayne State University at Detroit in 1995. He taught Economics and Finance at the undergraduate and graduate level at Wayne State University from 1990 until 1996. He joined the Economics Department of the American College of Greece in 1996 where he teaches courses in the areas of macroeconomics, international economics and international finance. He has also engaged in business consulting and participated in EU-funded projects. His current research focuses in the area of international economics and finance. Dr. Doulos has published and presented papers on various international conferences on foreign direct investment, inflation dynamics, effectiveness of structural funds, export competitiveness and external imbalances in the European Union. He served as Head of the Department of Economics and Social Studies from September 2008 until August 2009 and as Graduate Program Coordinator for the Master of Science in Finance program from 2009 until 2012. He is currently the Senior Associate Dean of the School of Business and Economics. Email: ddoulos@acg.edu

Dr. George Gatopoulos studied economics at the Athens University of Economics and Business (BSc in Economics), at the London School of Economics (MSc in Finance and Economics) and at the University of Geneva (PhD in International Finance). He has taught undergraduate and graduate seminars at the Universities of Geneva and Lausanne, such as on Principles of Economics, Principles of Finance, International Finance, Derivatives Pricing and Corporate Finance. During 2010-2017 he worked as an economist at the International Monetary Fund's office in Greece. In the context of three IMF programs, he conducted applied economic analysis on a broad set of issues related to the Greek crisis, including on the external and financial sectors and on structural reforms. Since 2017, he is the Head of the International Macroeconomics and Finance Unit of the Foundation for Economic & Industrial Research (IOBE). His research interests touch upon finance and economic topics with policy relevant implications. He has published work in peer-reviewed journals such as the Journal of International Money and Finance, CESifo Economic Studies, European Research Studies. His policy relevant contributions have been published in collective volumes by the IMF, the European Commission, the OECD and IOBE. Since 2017, he has been part-time teaching at the American College of Greece. Email: ggatopoulos@acg.edu

Dr. Anna Giannopoulou-Merika holds a BSc in Mathematical Economics and Econometrics, London School of Economics (1985); MSc in Economic Development, University of Salford (1986); PhD in Economics, University of Salford (1990). Professor Giannopoulou-Merika is teaching primarily econometrics and related courses. Her teaching interests include statistics for economists, financial econometrics, forecasting and maritime financial management courses, both at the undergraduate level since 1990, and at the graduate level since 2004. Her current research interests cover forecasting, corporate governance and shipping. She is the author of a book in applied financial econometrics and over 50 published refereed research papers in international journals. She has over 1000 citations in Google Scholar. Her articles have been published in refereed international journals like Entrepreneurship Theory and Practice, Journal of Maritime Policy and Management, International Journal of Business and Economics, Journal of Forecasting, Journal of Applied Business Research, Transportation Research Part E, Transportation Research Part A. She has presented papers in over 40 international and national conferences. Email: merikas@acg.edu

Dr. Nikolaos Kaimenakis joined the Department of Economics and Business as a part-time instructor in the spring of 2024. With over 17 years of professional experience in asset/property management, finance and operations, he currently serves as Asset Management Director at Alpha Real Estate Services. Prior to this role, he worked in private equity, specializing in the management of commercial real estate investments and organizing property related transactions across the SEE region. Ptychion in Business Administration, MBA, PhD in Accounting from the Athens University of Economics & Business. nkaimenakis@acg.edu

Mr. George Kartalis holds a B.Sc. in in Business Administration, Deree - The American College of Greece; MSc in Banking and Finance, Lancaster University. He has been a member of the Deree Accounting and Finance faculty since 1992. He currently teaches Finance related modules. His professional career spans 23 years in banking and the investment sector of the economy. He has been exposed to the evolution of investment methodologies, operational analysis, valuation and risk-measuring models since the early 90's through the current sophisticated and complex uses in monitoring banking and investment risks. Between 1990 and 2012, he was involved in issues arising from financial crisis situations. He was a financial analyst at Alico-Eurobank MFC during the Bond crisis of 1994 and was promoted to Investment Manager in February 1996. The Alico-Eurobank Equity Fund he was managing at the time

achieved 129.8% return that year. (ASE index: 89.4%). He has been involved in the evolving Greek debt crisis. The Money Market fund of the International Mutual Fund Company has ranked #1 for all three years that he served as Managing Director of the company and its 2008-2010 cumulative returns were calculated at 18.45%. Email: gkartalis@acg.edu

Dr. Stylianos Kotsias joined The American College of Greece in 2009, and since then he has been teaching accounting and finance courses. Since January first, 2013, until August 2018, he was the Head of the Accounting and Finance Department of the School of Business. Stylianos holds a PhD Degree in Accounting from the University of Heriot Watt in Edinburgh, UK and an MSc Degree in International Accounting and Financial Studies from the same university. He was awarded his BCs Degree in Accounting and Business Administration from the Technological Institute of Piraeus. His research interests lay upon the areas of accounting and financial accountability reforms in the Greek public sector, accounting education, strategic management accounting and corporate governance. Dr. Kotsias has been awarded with a Scholarship from the Greek State Scholarship Foundation (IKY), and he received a research grant of £1,500 from the Edinburgh Center of European Studies. Email: stelioskotsias@acg.edu

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Dr. Flora Leventis joined the Department of Economics at Deree College in 2015. Before that, she taught at Baruch and Hunter Colleges, and worked as a quantitative analyst at IBM in New York. At Deree, she teaches courses in the areas of economic theory, econometrics, financial economics, and mathematical economics. Her current teaching involves such courses as Financial Economics, Portfolio Theory, and Mathematical Economics. Her research interests include systemic risk, financial and macro linkages and spillover effects, financial crises, timeseries econometrics. Email: fleventis@acg.edu

Dr. Solon Molho holds a BS in Mathematics with Economics, University of Sussex; MA in Political Science, Panteion University. Mr. Molho joined the department of Accounting and Finance in 2017 teaching courses in Equity Valuation and Corporate Finance. Solon is a certified international investment analyst and a chartered member of the Chartered Institute for Securities and Investments and the Royal Institute of Chartered Surveyors. In Greece, he has been certified as an analyst by the Hellenic Capital Markets Commission and licensed by the Economic Chamber of Greece as a practicing accountant. He is also registered as a business valuation expert and an insolvency advisor in the relevant Greek government registries. He works as a risk manager for an alternative investment fun, as an expert witness at the Athens Court of First Instance and as a consultant to Greece's Small Business Institute. He contributes to the Economist Intelligence Unit on Greece as well as to MoneyReview, and serves as an evaluator for the European Commission. His research interests include Valuation, Business Ethics, and Export Drivers. He also serves as advisor to the debate club. Email: smolho@acg.edu

Dr. Panagiotis Palaios is an Assistant Professor of Economics at Deree – The American College of Greece. He previously taught at National School of Public Administration and Harokopio University of Athens. He has taught macroeconomics, microeconomics and maritime economics. His main research activities focus on public goods, with special interest in defense, economics of conflict and security, public choice and maritime economics, with emphasis on modelling asymmetric behavior. His published articles have appeared in academic journals, such as the Scottish Journal of Political Economy, Empirical Economics and Defence and Peace Economics. In addition to his teaching Panagiotis has served as Financial and Supply Officer of the Hellenic Navy, up to the rank of Lieutenant Commander, in various positions, among them as head economic advisor to the Deputy Minister of National Defense (2019-2022). Diploma of Economics Department, Corps Officers Military School (SSAS); BA in General Economic Theory and Politics, Aristotle University of Thessaloniki, MA in International Relations and Strategic Studies, Panteion University of Social and Political Sciences; MPhil, Ph.D. in Economics, National and Kapodistrian University of Athens. Email: ppalaios@acg.edu

Ms. Maria Pallidou holds a BSc in Accounting and Finance from Deree, the American College of Greece and a Master's in Business Administration (MBA) from McGill University in Canada. Born and raised in Cyprus, she has lived and worked in Canada, the USA and Greece and has a career spanning 30 years, primarily in Corporate Finance having served in the positions of Country CFO and Regional Finance Director in Greece and the EMEA Region mostly in the Health Care Industry. Ms. Pallidou has significant international experience in reorganizing and assessing new go to market models for business segments and geographies focusing on investments for growth and elimination of cost. In the past few years, she worked on consulting and change management projects for medium and small size enterprises in Greece and abroad. She is currently Co-Founder and CFO of Phosprint PC, a laser bioprinter developer start-up and Adjunct Faculty at ACG. Email: mpallidou@acg,edu

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Dr. Argyrios Volis completed his PhD in Finance at the Athens University of Economics and Business, and holds an MSc in International Securities, Investment and Banking, by the ISMA

Centre, Reading University, and an MSc in Economics, by the Athens University of Economics and Business. Before joining Derre, over the previous 12 years, he has delivered several financial courses, such as Financial Management, financial Econometrics, Investment Management and Money and Capital Markets, to both local and international students. His research interests focus mainly on Market efficiency, Portfolio risk management and Cost of financing. On the professional side, he has held senior positions to a brokerage company and a llisted Holdings company. He is currently the Chair of the Accounting, Economics and Finance Department. Email: avolis@acg.edu

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Mr. Andreas Zaras is data scientist with strong quantitative and IT skills, grounded on two MSc-level degrees in operational research and econometrics. Experienced trainer with solid background in business and finance, delivering courses in quantitative techniques, data exploitation and related software tools. Certified SAS Programmer, enjoys working with large volumes of data for providing insights about business decisions. Challenged to rationalize complex technical concepts in a concise manner, with strong ability to deliver presentations in the context of pre-sales activities. Interested in participating in all stages of projects related to data driven decision making, from business analysis, data warehousing and Extraction, Transformation, Loading (ETL) to business intelligence and business analytics. Email: AZaras@alba.acg.edu

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2.7 The Accounting and Finance Society

Academic Societies offer students the opportunity to engage and collaborate with faculty in an academic discipline, attend lectures and seminars and participate in a wide range of activities that provide deeper engagement in a particular subject area. Consisting of members elected annually, the Governing Body of the Accounting and Finance Society represents Accounting and Finance students for academic matters and the organization of extracurricular events. They communicate with the faculty and administration. We would like to encourage all new and current students to get involved with the Society so as to make the most of the academic and extra-curricular opportunities offered by the programme. The email address of the Accounting and Finance Society is dc.afsoc@acg.edu

2.8 Description of Modules

Required Courses

AF 2007 Financial Accounting – Level 4

Principles, concepts and procedures of financial accounting. Preparation, analysis and interpretation of financial statements in a business context

Prerequisites: None UK Credits: 15 US Credits: 3/1/3

AF 3104 Financial Reporting I – Level 5

Introduction to Financial Reporting. Focus on International Financial Reporting Standards (IFRS) in relation to preparation of single entity financial statements, as well as asset and revenue elements.

Prerequisites: AF 2007

UK Credits: 15 US Credits: 3/0/3

AF 3116 Management Accounting – Level 5

Theoretical underpinnings of the role of accounting information in cost accumulation, profitability analysis, planning and decision making in business organizations.

Prerequisites: AF 2007

UK Credits: 15 US Credits: 3/0/3

AF 3131 Intermediate Financial Accounting – Level 5

Application of alternative accounting measurements and their effects on corporate assets, liabilities, and stockholders' equity.

Prerequisites: AF 2007

UK Credits: 15 US Credits: 3/0/3

AF 4242 Cost and Control Management – Level 6

The course examines advanced management accounting concepts and techniques, focusing on extending the understanding of approaches such as: product costing, strategic pricing, organizational control and performance appraisal.

Prerequisites: AF 2007, AF 3116 or EC 3470 Managerial Economics

UK Credits: 15 US Credits: 3/0/3

AF 4323 Financial Statement Analysis and Equity Valuation – Level 6

Review and analysis of financial statements. Tools and techniques for financial valuation using cash flow information and present value analysis. Topics of ratio analysis, liquidity, capital structure, trend analysis, profitability, industry standards, changes in working capital, changes in financial position, sources and uses of funds, business valuation techniques, and analysis of earnings quality.

Prerequisites: AF 2007, FN 2028 or FN 2128, FN 3213

UK Credits: 15 US Credits: 3/0/3

AF 4450 Contemporary Issues in Accounting and Finance – Level 6

The course deals with significant current issues in the field of accounting and finance, i.e. events and trends affecting the work that accountants and financial professionals do and their business environment. It draws together the application of the separate accounting disciplines and finance in a broader perspective.

Prerequisites: AF 2007, AF 3116, FN 2128, AF 3104

UK Credits: 15 US Credits: 3/0/3

BU 2003 Business Legal Issues – Level 4

The legal system. Sources of English law. Administration of justice. Conclusion of valid contracts and the resolution of legal disputes. Introduction to civil and commercial law. Corporate law. Negotiable instruments. Intellectual property rights.

Prerequisites: None UK Credits: 15 US Credits: 3/0/3

BU 3233 Business Research Methods – Level 5

The Business Research process, the Research Report and the Proposal. The Research problem, the Literature Review and Research Questions. Research Design and Methodology. Data Collection methods. Quantitative and Qualitative Data Analysis.

Prerequisites: MA 2021, MA 2010 and MA 3111

UK Credits: 15 US Credits: 3/1/3

CS 2179 Business Information Systems – Level 4

Business information systems concepts, categories and trends. The strategic impact of information systems and technologies on business functions and decision-making process. Data resource management. Ethical and security issues. Global information systems concepts.

Prerequisites: CS 1070

UK Credits: 15 US Credits: 3/1/3

EC 1101 Principles of Macroeconomics – Level 4

The role of the government in a mixed economy. National income accounts. Economic fluctuations, unemployment and inflation. Fiscal and monetary policy.

Macroeconomic controversies.

Prerequisites: EC 1000

UK Credits: 15 US Credits: 3/0/3

FN 2128 Principles of Finance – Level 4

Time value of money. Implementation of investment appraisal techniques. Investing decisions. Valuation of financial instruments. Cost of Capital.

Prerequisites: AF 2007

UK Credits: 15 US Credits: 3/0/3

FN 3213 Corporate Finance – Level 5

This course focuses on developing knowledge and skills in the areas of investment, financing and dividend policy decisions. Risk, return and growth are the key concepts of finance to be explored.

Prerequisites: AC 2007, FN 2128

UK Credits: 15 US Credits: 3/0/3

FN 3437 Financial Econometrics I – Level 5

This course focuses on developing knowledge and skills in the areas of basic econometrics for the finance area. The economics and econometrics of financial assets and markets, empirical tests of asset-pricing models, univariate and multivariate models, and volatility models will be presented and applied.

Prerequisites: EC1000, EC1101, MA1008, MA2021

UK Credits: 15 US Credits: 3/1/3

MA 2021 Applied Statistics – Level 4

Organizing and summarizing data. Probability distributions: binomial, Poisson, normal, *t*-distribution, chi-square. Sampling and sampling distribution of the mean.

The central limit theorem. Parametric tests for one mean and for the difference between two means. Test for independence of two qualitative/categorical variables. Simple and multiple correlation and regression.

Prerequisites: None UK Credits: 15 US Credits: 3/1/3

MA 2105 Applied Calculus – Level 4

An introduction to calculus and its application to the solution of problems arising in business, economics, and related fields. Differentiation and integration techniques are used to solve problems involving rates of change and optimization of univariate or bivariate functions of various forms.

Prerequisites: MA 1008 LE College Algebra

UK Credits: 15 US Credits: 3/1/3

MG 2003 Principles of Management – Level 4

Nature, functions and responsibilities in the management of organizations. History of management thought, theories, concepts and practices. The managerial functions of planning and decision making, organizing, leading and controlling.

Prerequisites: None UK Credits: 15 US Credits: 3/0/3

MG 3034 Managing People and Organizations – Level 5

Major theories of organizational behavior and the emergence of strategic human resource management as a mechanism for managing people at work in organizations. Concepts of personality, motivation, communication, interpersonal relations, leadership, problem solving, organizational culture and structure, managing change. Processes and practices involved in implementing human resource strategy, such as recruitment, selection, training, and performance management. Practical skills associated with managerial success.

Prerequisites: None UK Credits: 15 US Credits: 3/0/3

MG 4415 Strategic Management – Level 6

Sources of competitive advantage, competitive advantage, superior performance. Steps of strategic planning process, analysis of external environment, analysis of internal environment, business-level strategies, corporate-level strategies, corporate governance, business ethics.

Prerequisites: AF 2007, EC 1000, FN 3105 or FN 2128, MG 2003 or MG 3034

UK Credits: 15 US Credits: 3/0/3

PH 3005 Business Ethics – Level 5

Introduction to major theories and basic moral problems in the domain of business. The use of reasoning in moral assessment of business practices. Application of moral theories to specific cases of corporate conduct ranging from the individual to society in general, in the local and the international context.

Prerequisites: None UK Credits: 15 US Credits: 3/0/3

Elective Courses

AF 3437 Accounting Information Systems – Level 5

Introduction to accounting information systems as part of enterprise planning resource systems. Transaction processing, internal controls, and database systems in support of accounting information needs.

Prerequisites: AF 2007, AF3113, CS1070, CS2179

UK Credits: 15 US Credits: 3/0/3

AF 4045 Corporate Governance and Accountability – Level 6

The concept and role of corporate governance. Comparison of global governance systems. Distribution of power within firms, risk management, audit, global corporate governance. Sustainability and ethics as issues pertaining to good corporate governance.

Prerequisites: None UK Credits: 15 US Credits: 3/0/3

AF 4096 Mergers and Acquisitions – Level 6

Application of principles and techniques of financial accounting to issues related M&A transactions. Comprehensive review of purpose, approaches, tools and techniques to undertake M&A decisions.

Prerequisites: None UK Credits: 15 US Credits: 3/0/3

AF4141 Business Taxation – Level 6

A detailed analysis of UK business taxation. It provides a basic analysis of taxation on the business activities of any business organization from a sole trader to a partnership and a company and some of the latest international developments and trends on taxation.

Prerequisites: AF 2007

UK Credits: 15
US Credits: 3/0/3

AF 4207 Financial Reporting II – Level 6

The use of International Financial Reporting Standards (IFRS) in relation to the preparation of consolidated financial statements, as well as liability, equity and expense elements.

Prerequisites: AF 2007, AF 3104

UK Credits: 15 US Credits: 3/0/3

AF 4218 Auditing – Level 6

Examination and verification of accounting for the purpose of establishing the reliability of financial statements. Nature and application of auditing standards and procedures.

Prerequisites: AF 2007, AF 3131 or AF 3104

UK Credits: 15 US Credits: 3/0/3

AF 4242 Forensic Accounting – Level 6

Detecting and correcting fraudulent financial reporting. Use technology in optimally accomplishing forensic accounting objectives.

Prerequisites: AF 2007, AF 3131 or AF 3104

UK Credits: 15 US Credits: 3/0/3

CS 4267 Applied Business Analytics – Level 6

Data exploitation for decision making purposes: Data Management, Business Intelligence, Business Analytics, Data Mining and Visualization, Forecasting.

Prerequisites: CS 3051 or CS 1070, ITC 1070 or CS 2179

UK Credits: 15
US Credits: 3/0/3

EC 3225 Real Estate Economics – Level 5

RE in the wider economy; emphasis on the housing wealth effect. Supply & Demand. RE as investment; property valuation, the cap rate and its cycle. The development process. RE market equilibrium as a capital stock adjustment. Housing finance. Bid-rent (or bid-price) curves, and land-use patterns. RE price bubbles. RE price indices.

Prerequisites: EC 1000, EC 1101

UK Credits: 15 US Credits: 3/0/3

EC 3226 Credit and Lending – Level 5

Loan safety, loan purpose, and impact of lending on bank profitability. Financial analysis of prospective borrowers. Credit analysis. Types of lending and problem loan management.

Prerequisites: EC 1000, EC 1101

UK Credits: 15 US Credits: 3/0/3

EC 3240 Money and Banking – Level 5

The nature and role of money. Scope and functioning of the finance system. Financial markets and interest rates. Financial institutions, bank management, and regulation. The money supply process and monetary policy.

Prerequisites: EC 1000, EC 1101

UK Credits: 15 US Credits: 3/0/3

EC 3324 Insurance – Level 5

Insurance principles. Risk management. Adverse selection & moral hazard. Analysis of insurance contracts. Life & non-life insurance. Insurance company functions & operations. Buying insurance. Re-insurance. Determinants of insurance demand and supply. Insurance distribution. The agency network. The life insurance market globally and in Greece. Bancassurance.

Prerequisites: EC 1000, MA 1106, MA 2021

UK Credits: 15 US Credits: 3/0/3

EC/FN Sustainable Finance and Investing – Level 6

4007 Economic and financial

Economic and financial aspects of sustainability. Sustainable financial products and markets. Sustainable investments, effective financial valuation and effective risk assessment.

Prerequisites: none UK Credits: 15 US Credits: 3/0/3

EC/FN FINTECH – Level 6

4045 Fintech and trans

Fintech and transformation of financial services. Financial innovation, cryptocurrencies and Blockchain. Fintech regulation and implications for the financial sector and the economy.

Prerequisites: none UK Credits: 15 US Credits: 3/0/3

FN 4535 Financial Modelling – Level 6

Basic and advanced excel functions and charts for financial analysis. Forecasting of the main financial statements. Equity valuation using Discounted Free Cash Flows Method, Comparable Companies Method and Comparable Transactions Method. Sensitivity Analysis. Financial modeling for decision making.

Prerequisites: AF 2007, EC 1000, FN 2128, FN 3213 or FN 3105, MA 2021

UK Credits: 15 US Credits: 3/1/3

MG 3033 New Ventures Creation – Level 5

The course provides techniques, models and skills which are essential to the successful creation of a new business. By taking a holistic view of the new venture creation process, the course also offers students the opportunity to synthesise knowledge and skills drawn from a wide range of functional business areas.

Prerequisites: None UK Credits: 15 US Credits: 3/0/3

MG 4176 Maritime Accounting and Reporting – Level 6

Overview of the main types of maritime shipping companies. Chart of accounts and form of financial statements of maritime shipping companies. Accounting treatment of vessels. Revenue and operating expenses recognition. Accounting treatment of various financing transactions. Disclosures in financial statements. Financial statements analysis for decision making.

Prerequisites: AF 2007

UK Credits: 15 US Credits: 3/0/3

MG 4173 Entrepreneurial Finance

This course provides a rigorous and systematic study of theories and tools necessary for entrepreneurs to start build and harvest a successful venture. The course focuses on the understanding of financial planning specifics for new and small- scale businesses and the qualities required to obtain financing by primarily private investors.

Prerequisites: MG 3033

UK Credits: 15 US Credits: 3/0/3

MG 4343 Operations Management – Level 6

Key elements of operations management as they apply to the production of goods and services offered by manufacturing or service organizations. Topics include nature and context of operations management, product design and process selection design of facilities and jobs, managing the supply chain, and revising the system.

Prerequisites: MG 2003 or MG 3034, MA 1008, MA 2021

UK Credits: 15 US Credits: 3/0/3

2.9 Programme Resources

Library Resources

Your department liaises with JS Bailey Library staff to ensure physical and electronic information resources for your subject are available. Library staff are available to support you personally and will work with you throughout your time at the College. If you have any questions about using the Library, such as logging-in, printing or using our various databases you can get help:

• from the front desk on the ground floor of the JS Bailey Library

online: http://library.acg.edu/help
by phone: +30 210 600 9800 ext. 1434

Sy phone. 130 210 000 3000 ext. 113 1

The JS Bailey Library's website library.acg.edu provides access to thousands of resources and information about Library services. You can also access key services via your smart phone or tablet.

Multimedia resources

- Microsoft Office: 750 licenses currently in operation. Licenses are per machine and are renewed every 5 years.
- SPSS: 100 licenses currently in operation. Licenses are concurrent and are renewed annually.
- E-VIEWS: 20 licenses currently in operation. Licenses are per machine and are renewed annually.
- STATA: 25 licenses. Licenses are concurrent and are renewed annually.
- MATLAB: 30 licenses. Licenses are concurrent and are renewed annually.
- NVIVO: 20 licenses. Licenses are per machine and are renewed annually.
- QUALTRICS: The institutional license is renewed annually.
- REFINITIV THOMSON REUTERS EIKON DATASTREAM: 15 licenses. Licenses are concurrent and are renewed annually.
- BLOOMBERG: 12 licenses. Licenses are concurrent and are renewed annually.
- Blackboard platform: The institutional license is renewed annually.
- Turnitin Plagiarism Detection software: The institutional license is renewed annually.
- Premiere editing suite: installed on lab computers for teaching and student use.

Simulated Trading Room

The ACG Simulated Trading Room (STR) replicates a real-world trading experience, widening knowledge of financial services and increasing employability of ACG graduates. As a pedagogic tool, the Simulated Trading Room increases engagement of students in the learning process through the creation of an academic environment that simulates a professional financial environment. In that sense, the Simulated Trading Room is an integral part of the teaching and learning process in the Accounting and Finance programme and the epitome of experiential learning.

The STR features 25 PC stations with dual monitors, 2 interactive ultra-short throw projectors, one instructor document camera, one high definition PTZ conference

camera, satellite TV, 4 (65") TVs, integrated sound system with wireless instructor microphone, 27 feet Full Color LED Ticker display with access to stock information, full high-speed wireless connectivity, video conferencing. In addition, the Simulated Trading Room is equipped with the following software: Bloomberg, Refinitiv EIKON, Refinitiv closed group dealing system (unique in an academic environment), STATA, SPSS, Matlab, and EViews. The Simulated Trade Room provides students with unique hands-on training in trading and a competitive edge in the domestic and international job markets.

External Examiner

The External Examiner assures that you are assessed fairly in relation to other students on the same programme and that your award is of the same standard as similar programmes offered by other UK higher education institutions. The External Examiner for this programme, at the time of writing this Handbook, is Dr. Panagiotis Andrikopoulos, Executive Director and Professor of Finance, Centre for Financial and Corporate Integrity (CFCI), Coventry University, UK.

Work-Related Activities

While you may gather a great deal of information in your courses, there is no substitute for direct experience in a professional environment. The internship option in your US programme provides opportunities for the development of practical skills in contexts where professional criticism is both immediate and constructive. It also furnishes you with opportunities to observe and understand connections between coursework and skills needed to perform effectively in a professional environment. Internships aid in the identification of knowledge and skills essential to doing well in a particular profession, give you the opportunity to demonstrate your professionalism and, therefore, increase the credibility of your degree. In addition, because the internship experience requires a great deal of personal responsibility, it enhances your professional confidence and provides an important step in your personal and professional maturation process. The industry placement is in essence your first step towards a professional career. It gives you valuable experience in preparation for employment, provide entry into a professional network and occasionally lead directly into employment opportunities. Contacts made through the internship can be invaluable sources of information for securing eventual employment.

The work-based learning component is managed by the Internship Administrator, Ms. Despina Gavrili (dgavrili@acg.edu).

2.10 Opportunities for Graduates

Upon graduation, students will have gained a strong understanding of the relevant accounting and finance theory and practice. They will be prepared to advance their academic studies at graduate level, work as accountants or controllers within the accounting and finance departments of business organizations, multinational companies and global financial markets. By choosing particular module combinations can lead to exemptions from a number of professional accountancy exams. The transferable skills you will learn from accounting and finance are sought after by a

variety of employers, whether you are looking to pursue a related accountancy or finance career or explore other fields.

3. Assessment and Feedback

3.1 Assessment

Assessment Strategy and Procedure

Although courses may employ assessment instruments which perform only a diagnostic or formative function, credit for the completion of a course can only be obtained on the basis of one or more summative assessments. A summative assessment provides a measure of the extent to which a student has achieved the intended learning outcomes of a module. The assessment of a student's academic performance requires a judgment of the quality of his or her work. In all cases, this assessment is governed by criteria which are explicit and communicated to students. More information on the assessment strategy and the general grading criteria of the College can be found in https://www.acg.edu/undergraduate/undergraduate/programs/

Examination Regulations and Procedures

Examination regulations apply to in-class assessments, such as examinations, laboratory tests etc., for all students registered in DEREE courses and aim at promoting academic honesty through appropriate conduct. More information on procedures for exam security and invigilation is provided in Student Resources.

Student Identity

Students must carry with them their DEREE ID card in the examination room. For details on Checking of Student Presence Procedure, please visit *myACG*.

Entering and Leaving the Exam

Students who arrive late may be admitted to the exam, but no additional time will be given. Students should be allowed to enter and take the exam up until a quarter of the allotted time has passed. Students should not be allowed to leave before a quarter of the allotted time has passed. Students should bring as little as possible to the examination room. Any bags, books, notes, should be placed underneath the chair. Food and drink (including coffee) are not permitted in the exam room with the exception of clear bottles of water.

Exam Conduct

Students should bring their own pens, pencils, approved calculators, and other materials needed for the examination. All exams should be written legibly in black or blue ink. Pencil may only be used for diagrams, graphs, etc. Exam answers written in pencil are not acceptable. Entry/leaving an exam should be done as quietly as possible.

Mobile Phones and Electronic Devices

Mobile phones and electronic devices must be switched off – not on "silent" – in clear view and placed underneath the chair. If students use or attempt to use their phone / electronic device during the exam it will be regarded as a disciplinary offence. Students

will be held responsible if their mobile phone / electronic device rings / vibrates during the exam. Any student caught using Bluetooth or any electronic device in the exam will be asked to leave immediately and will face disciplinary action.

Student Answers/Examination Paper

All answers must be legibly written on exam paper provided by the exam proctor. Students are not permitted to write answers on the question paper. Students must clearly cross out any (rough) work that is not to be graded. If extra exam paper is needed, it will be provided by the exam proctor. The only paper that can be used is the paper provided by the College and should all be returned to the proctor at the end of the exam.

Return of Exam Papers

Students must put the exam question paper and all answer papers together and submit both to the exam proctor. Failing to do so will result in failure in the exam.

Assessment Schedule

Please note the exam/assessment periods in the academic calendar and make sure that you are available during that period.

Examination Schedule

The examination schedule is published on myACG. Please keep checking for updates.

Coursework

Where a module is wholly or partly assessed by coursework, the submission date and method of submission will be clearly stated on the Course Information Packet circulated to students by the instructor on the first day of classes and posted on the course Blackboard container.

When you submit an assignment, it is important that you ensure the following information is on the assignment front sheet:

- ✓ Your name
- ✓ Year and semester
- ✓ Name of the instructor for whom the assignment has been done
- ✓ Name of the module for which the assignment has been done.

Your responsibilities:

- ✓ Keep a record of your work
- ✓ Keep copies of all assignments
- ✓ Ensure your work is handed in within the deadlines

Each piece of assessed work will receive a mark and feedback. The method and form of feedback for each module will depend on the assessment method.

Assessment Method Mapping

Module Rubric	Module title	Required/ Optional	UK credits	In-class Midterm Examination	In-class Final Examination	Coursework	Presentation (if applicable)	Other Summative Assessment (if applicable)	Formative Assessments
					LEVEL 4				
AF 2007	Financial Accounting	R	15	1-hr midterm exam (essay- type/problems) 40%	2-hr final exam (essay- type/problems) 60%				Diagnostic Coursework
BU 2003	Business Legal Issues	R	15	1-hr midterm exam (multiple- choice, essay-type) 40%	2-hr final exam (essay-type) 60%				Two quizzes
CS 2179	Business Information Systems	R	15		2-hr final exam (essay-type questions) 60%	Coursework: Implementation of data analysis in business cases 40%			Diagnostic test, case studies discussions, computer lab assignments
EC 1101	Principles of Macroeconomics	R	15	1-hr midterm exam (multiple choice/problems/essays) 40%	2-hr final exam (multiple choice/ problems/ essays) 60%				Multiple choice/problems/essay practice tests
FN 2128	Principles of Finance	R	15	1-hr midterm exam (essay- type) 40%	2-hr final exam (essay-type) 60%				1-hr in-class diagnostic test
MA 2021	Applied Statistics	R	15	1-hr midterm exam (problems) 40%	2-hr final exam (problems) 50%			10% portfolio of diagnostic assessments	Statistical analysis using software/ interpretation of results (240-260 words)
MA 2105	Applied Calculus	R	15	1-hr midterm exam (problems) 40%	2-hr final exam (problems) 50%			10% portfolio, use of software solving problems and interpretation	Online exercises and word problems assigned through Blackboard.
MG 2003	Management Principles	R	15	1-hr midterm exam (essay- type) 40%	2-hr final exam (essay-type) 60%				Diagnostic test, assignments

Module Rubric	Module title	Required/Opti onal	UK credits	In-class Midterm Examination	In-class Final Examination	Coursework	Presentation (if applicable)	Other Summative Assessment (if applicable)	Formative Assessments
LEVEL 5									
AF 3104	Financial Reporting	R	15	1- hour written examination (closed-book, in-class, problems /essays/scenario questions) 40%	2-hour, written examination (closed-book, in-class, problems /essays/scenario questions) 60%				Homework questions, assignments, mock tests
AF 3116	Management Accounting	R	15	1- hour written examination (closed-book, in-class, problems /essays/scenario questions) 40%	2-hr final exam (essay- type/problems) 60%				Homework questions, assignments, mock tests
AF 3131	Intermediate Financial Accounting	R	15	1-hour written examination, (closed-book, in-class, problems/essays combination) 30%	2-hour, written examination (closed-book, in-class, problems/essays combination) 70%				Diagnostic Coursework
BU 3233	Business Research Methods	R*	15	1-hr midterm exam (problems) 40%		Group Research Project (2500 – 3000 words) 60% weight			In-class preparation for assessments
FN 3213	Corporate Finance	R	15		2-hr final exam (essay- type/problems) 50%	Individual Coursework/ Project (1,700 – 2,200 words) 50%			Exercises/Comprehensive problems
FN 3437	Financial Econometrics	R*			2-hour, written examination (closed-book, in-class) 40%	Three assignments of equal weight each (600 – 800 words each) 60%			
MG 3034	Managing People & Organizations	R	15		2-hr final exam (essay-type) 50%	Individual project (1,800-2,200 words) 50%			Case studies, experiential exercises, in-class quizzes
PH 3005	Business Ethics	R	15	1-hr midterm exam (essay- type) 30%	2-hr final exam (essay-type) 60%			10% portfolio of diagnostic assessments	Diagnostic test

AF 3437	Accounting Information Systems	0	15			Individual Coursework/ Project 40% Group Project 50%		10% portfolio of lab-based assignments	Diagnostic test, discussions, computer lab assignments
EC 3225	Real Estate Economics	0	15	1-hr midterm exam (problems/essay-type / multiple-choice) 40%	2-hr final exam (problems/essay-type / multiple-choice) 60%				Formative
EC 3226	Credit and Lending	0	15		2-hr final exam (essay-type) 50%	Group Project 50%			Formative
EC 3240	Money and Banking	0	15	1-hr midterm exam (problems/essay-type) 40%	2-hr final exam (problems/essay-type) 60%				"Diagnostic" tests – formative
EC 3324	Insurance	0	15	1-hr midterm exam (problems/essay-type / multiple-choice) 40%	2-hr final exam (problems/essay-type / multiple-choice) 60%				Formative
MG 3033	New Ventures Creation	0	15			Written project: Business Plan. Team project (4,500 – 5,000 words) peer evaluation and reflection 90%	Team Presentation Business Plan, question / answer session following presentation. 10%		Creation of a business concept, case studies, experiential exercises

R* choice between these two specific modules

Module Rubric	Module title	Required/ Optional	UK credits	In-class Midterm Examination	In-class Final Examination	Coursework	Presentation (if applicable)	Other Summative Assessment (if applicable)	Formative Assessments
					LEVEL 6				
AF 4242	Cost and Control Management	R	15		Final Examination: 2-hour written examination (closed-book, in-class, problems /essays combination) 60%	Individual Project (1,500-1,750 words) 30%	Individual Power-Point Presentation of individual project 10%		Diagnostic Coursework
AF 4323	FSA & Equity Valuation	R	15		2-hour, final written examination, in-class, unseen (problems/essays combination) 50%	Individual project (1,800 – 2,200 words) 50%			Cases and excel applications
AF 4450	Contemporary Issues in Accounting and Finance	R	15			Individual research project comprising management milestones and checklist - literature review, analysis and critical evaluation (4,000 – 4,500 words); 100%	Ten-minute presentation of the individual project	Written report (milestone and checklist)	Diagnostic Coursework
MG 4415	Strategic Management	R	15		2-hr final exam (essay-type) 40%	Individual project (3,000-3,500 words) 60%			Case studies, short reports, discussion and analysis of articles, in- class presentations
AF 4045	Corporate Governance & Accountability	0	15		2-hr final written examination (in class closed- book) 50%	1st assessment: Individual project (2,000-2,200 words) 50%			Case studies, assignment preparation

Module Rubric	Module title	Required/ Optional	UK credits	In-class Midterm Examination	In-class Final Examination	Coursework	Presentation (if applicable)	Other Summative Assessment (if applicable)	Formative Assessments
					LEVEL 6				
AF 4096	Mergers and Acquisitions	0	15		2-hour, comprehensive written examination (closed- book, in-class, problems/essays combination) 50%	Individual project 2,600-2,800 words, 50%			Diagnostic Coursework
AF 4141	Business Taxation	0	15		2-hour, written examination (closed-book, in-class, problems/essays combination) 60%	Individual Coursework (1800-2,200 words) 40%			Diagnostic Coursework (Homework questions, assignments, mock tests)
AF 4207	Financial Reporting II	0	15	Second Assessment: 1.5- hour, written examination (closed-book, in-class, problems /essays combination) 30%	Third Assessment: 2-hour, written examination (closed-book, in-class, problems/essays combination) 40%	First Assessment: individual project (1,400-1,600 words) 30%			Diagnostic Coursework (Homework questions, assignments, mock tests)
AF 4218	Auditing	0	15		In-class written examination (Two Hour, closed-book, problems/essays combination) 60%	Project (individual with group component) Individual component 90% (1,400-1,600 words) Group component 10% (400-600 words) 40% weight			Diagnostic Coursework
AF 4244	Forensic Accounting	0	15		Two-hour closed-book, inclass examination (problems/essays/scenarios combination) 60%	Case Analysis (1,400-1,600 words, individual project) or ACL data analysis 40%			Two quizzes
CS 4267	Applied Business Analytics	0	15		2-hr final exam (data analysis problems) 60%	Midterm project (exploit real world data and answer business questions) 40%			Business Case problems

EC/FN 4007	Sustainable Finance and Investing	0	15		2-hour, comprehensive written examination (closed- book, in-class, problems/essays combination) 50%	Midterm group project (2,600–2,800 words) 50%		
EC/FN 4045	FINTECH	0	15	1-hr midterm exam (problems) 50%	2-hour, written examination (closed-book, in-class, problems/essays combination) 50%			
FN 4254	Taxation of Structured Finance	0	15		2-hour, written examination (closed-book, in-class, problems/essays combination) 50%	Individual case study (1,800-2,300 words) 50%		Two quizzes
FN 4535	Financial Modelling	O	15			Second assignment: Individual coursework and report of equity valuation (1,800-2,200 words) 70%	Individual spreadsheet model development for addressing a real business problem 30%	
MG 4176	Maritime Accounting and Reporting	0	15			Individual project report 100%		Coursework (class quizzes and exercises)
MG 4173	Entrepreneurial Finance	0	15		2-hour, written examination (closed-book, in-class, problems/essays combination) 50%	Individual project (Business development, financial forecasting and valuation, 1,800- 2,200 words) 50%		One written exam
MG 4343	Operations Management	0	15		2-hr final exam (problem- solving) 40%	Individual project (1,800-2,200 words) 60%		Diagnostic test, case study analyses

3.2 Giving your Feedback about this Programme

We are keen to work with you to enhance your programme. Opportunities for you to give feedback to us formally include student participation in the Programme Committee, the Academic Society, Student Course Evaluation, Senior Exit Surveys, meetings with the Dean, meetings with the Provost, and other student surveys. Informal feedback is also welcome at any time either via your instructor or your department head.

School of Business and Economics Programme Committee

The School of Business and Economics Programme Committee is responsible for the routine monitoring of programmes, including the consideration of student feedback, performance data and external examiners' reports. Proposals approved by the Committee are forwarded to the DEREE Curriculum Committee and Academic Council. The Programme Committee is chaired by the Academic Dean of the School. Committee membership includes all Department Heads and Programme Coordinators, as well as the president of each student academic society. This ensures that the student community has a voice in decisions about curriculum, teaching and learning, and the development of the School of Business and Economics.

Departmental Academic Society

The School of Business and Economics, **Accounting and Finance** Department has a student society, which organizes field trips, on-campus lectures, and informational meetings about the programme and which participates with other student societies in organizing the annual Business Week event. The faculty advisor to the Society supervises the organization of student elections to the society's governing board according to the society's constitution, and the board of students implements all planned activities. The societies also maintain a Blackboard site for all students majoring in the programme where academic information can be posted. Please also see Section 2.7 of this document.

Student Course Evaluation

Student evaluations of courses and instructors are administered by the Office of the Registrar at the end of each academic term. The online course evaluation system is easy, convenient, secure, anonymous, and confidential. The course evaluation system is administered by the Registrar's Office. Information about the course evaluation system is available through the college website or by emailing registrar@acg.edu.

Senior Exit Survey

Student feedback comprises an integral part in the continuous development and success of School of Business and Economics programmes. In that spirit, we ask prospective graduates a Senior Exit Survey. The survey includes questions on student satisfaction with the education provided by the School of Business and with their overall College experience at DEREE. The aim is to identify areas of good practice as well as areas that need improvement. Based on the data collected through the Senior Exit Survey, a report is developed by an interdisciplinary School of Business and Economics faculty committee. All data collected in this survey are held anonymously

and securely. Responses cannot be traced back and all results are presented in an aggregated form. When you reach the final semester of study, you receive the relevant link in your student email address.

3.3 What Happens with your Feedback about this Programme?

Your feedback helps us to continually enhance this programme. You can find out what actions have been taken in response to your feedback through your academic society, student government, department head or instructor. Updates on action taken are also provided through blackboard and *myACG*.

Student feedback is used in a variety of ways, including:

- Improvement of methods of Teaching and Learning
- Module Leader Reports
- Annual Performance Evaluation of academic staff

3.4 Getting Feedback on your Assessed Work

According to The College has committed to a two-week turnaround for feedback. Each module handbook will provide you with specific guidelines on the turnaround for feedback.

3.5 How do I Get my Results?

Results from module assessments and decisions on progression to the next level or awards (if you are in the final level) are available from *myACG*. Results normally appear within ten working days after the end of the examination period. Marks on individual assessments are not finalized until the Board of Examiners' meeting (the meeting where your end of year outcome will be decided). If you are unsure about when you might receive your results or have queries relating to your results, you may contact your module instructor via email.

3.6 Issues with Assessment

If you are experiencing problems which are adversely affecting your ability to study (called 'mitigating circumstances'), then you can apply providing some form of evidence of your circumstances to verify your request.

Examples of acceptable extenuating circumstances include:

- Bereavement
- Illness
- Hospitalization
- Transport cancellation, where this may be evidenced
- Court attendance
- Serious family illness where the impact on the students' ability to undertake assessment may be demonstrated
- Accident

Late Submission

You must submit work by the deadlines set in the course outline. Work submitted after but within seven days of the deadline will receive a maximum grade of C. You will fail the assessment if work is submitted later than seven days after the deadline.

Resits

In the case of an initial failure of one or more assessments in a course, you have the right to be reassessed in (i.e. resit) the element that you have failed. This reassessment will normally be scheduled prior to the commencement of the following semester. Only one resit per each assessment element is allowed in each module. The maximum grade you can obtain for the reassessed component of the course is a pass (Grade C – 40%). If you fail the resit, you will not receive the credit for that course.

Resits in Capstone Courses

Students who fail a coursework assessment (project/paper) with a weight of 60% or above in a capstone course may request to resit the failed assessment in the resit period following the one designated for the course.

Such requests from students must include the instructor's verification that it is impossible for the student to successfully complete the assignment by the scheduled course resit period. Such an extension for the completion of specified coursework in capstone courses can only be given upon the recommendation of the student's instructor and the approval of the relevant Department Head and CASP.

Academic Appeals

Students registered in a validated program, may appeal against a decision of the Board of Examiners. Students' rights of appeal are limited to two grounds:

- either that the candidate's performance in an assessment was adversely affected by illness or factors which s/he was unable, or for valid reasons unwilling, to divulge before the Board of Examiners reached its decision
- or that that there has been a material administrative error, an assessment was not conducted in accordance with the current regulations for the program or special arrangements formally agreed, or that some other material irregularity relevant to the assessment has occurred.

Disagreement with the academic judgment of a Board of Examiners in assessing the merits of an individual element of assessment does not constitute grounds for an academic appeal. Responsibility for the submission of documentary evidence in support of the appeal rests with the student. Appeals must be submitted in writing to the Registrar no later than 14 days following the publication of Examination Board results. All appeals must be submitted in writing to the Registrar by the end of the second week of the following session/semester. On receipt of the appeal, the Registrar informs the department head/area coordinator and Academic Council (through the Chief Academic Officer) and submits to them all relevant evidence and correspondence.

The Academic Dean will undertake an initial assessment of the validity of the appeal and advise the student accordingly. In the light of this advice, the student should decide whether s/he wishes to proceed with the appeal. Alternatively, the student may decide to withdraw his or her appeal and/or lodge a complaint in accordance with the College's complaints procedure. The subcommittee of the Academic Council will hear the appeal. The appellant may be called to appear before the subcommittee. The subcommittee may also require the Chair of the Board of Examiners to appear separately before it. The appellant and the Chair of the Board will not be present when the subcommittee considers the evidence and formulates its decision. The subcommittee must inform the student and the Board of Examiners of its decision within seven days of the hearing. The student has the right to subsequently appeal to the President in writing against the decision of the subcommittee. If the appellant wishes to contest the President's decision s/he has the right to lodge an appeal with the Open University. The student will obtain contact details for the President and the Open University at the Student Success Center. The Registrar's Office will keep records of outcomes for all appeals cases. The Academic Council will receive annual summary reports regarding all appeals received by the College.

Cheating, Plagiarism and other forms of Unfair Practice

An academic offence (or breach of academic integrity) includes any action or behavior likely to confer an unfair advantage, whether by advantaging the alleged offender or by disadvantaging another or others. Examples of such misconduct are plagiarism, collusion, cheating, impersonation, supplying false documentation, use of inadmissible material and disruptive behavior in class or during examinations. Responsibility for reviewing breaches of academic integrity is held by the Committee on Standing and Conduct.

3.7 Academic Misconduct and Penalties

Charges against a student for violating academic integrity may originate from any source: a faculty member, an administrator, a staff member, a fellow student, or from the community at large. The charges are to be submitted in writing to the chair of the Committee on Standing and Conduct. If a member of the Committee originates the charge, then that member will be recused from the decision-making process, and any other process related to the case, other than those related to the role of complainant/witness. On receipt of the allegation of a breach of academic integrity, the Chair must inform the Chair of the Board of Examiners that is responsible for the assessment. The Board should then suspend its decisions on the candidate's grade(s) until the facts have been established (see Student Resources – Regulatory Framework).

Once the Committee on Standing and Conduct has considered the allegation and reached a conclusion on whether an offence has occurred, it should issue a report with a recommendation regarding the outcome for the student to the Chair of the relevant Board of Examiners. If it has been established that an offence has occurred, the Board will judge the significance of the misdemeanor and exercise its discretion as

appropriate to the case. If it is established that a student has attempted to gain an unfair advantage, the examiners shall be given the authority to rule that the student has failed part or all of the assessments, and the authority to determine whether or not the student should be permitted to be reassessed. Independently of the assessment decisions made by the Board of Examiners on offences pertaining to validated courses/programs, the Committee on Standing and Conduct is empowered to consider a wider range of sanctions that might be applied when a student is found guilty of a breach of academic integrity.

The following list of sanctions is indicative and can be imposed by majority vote of the Committee:

Admonishment Letter (or Letter of Warning): The student is advised in writing that her/his behavior violates rules of academic integrity and that a recurrence will lead to more serious sanctions. The Committee will deliberate on whether the letter should or should not appear in the student's file permanently or for a lesser period of time.

First Offence File: The student's name and a description of the offense is filed in a shared electronic folder, accessible by the Chief Academic Officer, the academic Deans, the Dean of Students and department heads. Second offences automatically result in a hearing.

Disciplinary Probation: The student is advised in writing that his/her behavior violates rules on academic integrity and is given a probationary period (to be decided upon by the Committee) to show by good behavior that a more stringent penalty should not be imposed. During the period of the probation, the student is required to terminate association with all extra-curricular activities and resign from any student office.

Suspension: The student's relationship with the College will be discontinued until the end of the semester or term. The student will forfeit any fees involved with the College.

Dismissal: The student's relationship with the College will be terminated indefinitely. The right to apply for readmission shall be denied. Before announcing judgment/sanctions, the Chair of the Committee on Standing and Conduct consults with the Chair of the Academic Council, who has the right to recommend other sanctions. If the Chair of the Academic Council agrees with the Committee's recommendations, the Chair of the Committee will inform the student and the plaintiff (in writing and within three days of the hearing) of the final judgment and the actions to be taken. If the Chair of the Academic Council proposes other or additional sanctions, the chair of the Committee must communicate these recommendations to the Committee within three days and re-deliberate. Majority vote once again determines final sanctions. Communications procedures as outlined above apply. A final written report to the Academic Council on a case-by-case basis, is prepared within 14 days, and includes the complaint, the Committee's judgment and sanctions.

Within three working days of receipt of the decision, either party (plaintiff or student) has the right to make a formal written appeal against the decision of the Committee.

The appeal is addressed first to the Committee on Standing and Conduct. If the Committee does not deem any change to the decision is warranted subsequent to consideration of the appeal, the appeal may then be brought to the Academic Council, and subsequently to the President whose decision is final. The student may appeal against the decision of the Board of Examiners in accordance with the regulations for academic appeals (Section 9, Appendix D - Regulatory Framework).

3.8 Complaints Procedure

Complaints are specific concerns about the provision of a course / module or a program of study or related academic or non-academic service. When appropriate, a complaint is first resolved through informal discussion with the party / office directly involved. If not resolved at that level, a formal complaint is submitted by the student to the Registrar's Office within 14 days from the day the outcome of this discussion is made known to the student. Upon receipt of the complaint, the Registrar forwards the complaint with all relevant documentation to a panel consisting of the Chief Academic Officer, the Academic Deans and the Dean of Students.

Depending on the nature of the complaint, the academic Dean or Dean of Students will undertake an initial assessment of the validity of the complaint and advise the student accordingly. In the light of this advice, the student should decide whether s/he wishes to proceed with the complaint. In the event that the student decides to proceed with the complaint, a subcommittee of the Academic Council will be convened no later than three weeks after receiving the student's decision. The membership of the subcommittee shall not include any member of faculty or the administration who has been involved in the complaint or who is a member of the relevant Board of Examiners.

The subcommittee of the Academic Council will hear the complaint. The appellant may be called to appear before the subcommittee. The subcommittee may also require the relevant member of faculty and/or Administration to appear separately before it. The appellant and any member of staff against whom the complaint has been made will not be present when the subcommittee considers the evidence and formulates its decision. The subcommittee must inform the student and the Chair of the Board of Examiners (if the complaint concerns a validated course/program) of its decision within seven days of the hearing. The student has the right to subsequently appeal to the President against the decision of subcommittee. If the appellant wishes to contest the President's decision s/he has the right to lodge a complaint with the Open University. The student will obtain contact details for the President and the Open University at the Student Success Center.

The Registrar's Office will keep records of outcomes for all complaints cases. The Academic Council will receive annual summary reports regarding all complaints received by the College.

4. Where to Get Help

4.1 Downloading College Forms

All standard student forms are available online on www.acg.edu as well as on $myACG \rightarrow Student Resources \rightarrow Forms$

4.2 Academic Advising

The Academic Advising Office aids students in choosing and completing their academic programs. The advising staff provides academic advice and information to undergraduate students, advising all first-year students, some second-year students, and transfer students; support for academic staff advisors; and resources for all students in need of academic advice. Once students have declared their major they participate in an advising program that uses academic staff as advisors to handle the responsibility of advising on academic and career-related matters. International students have an additional non-academic international student advisor who assists them in their efforts to adjust to the new culture and supports them in obtaining any student visas and residence permits required by Greek law.

4.3 Student Academic Support Services

The Student Academic Support Services (SASS) is open daily and offers academic assistance to all DEREE-ACG students through individual learning facilitation sessions and/or workshops. SASS learning facilitators are peers who assist students in improving and strengthening academic study skills.

4.4 Office of Student Affairs

The Office of Student Affairs is dedicated to promoting student development and continually improving the quality of student life. Through extra-curricular activities the College strives to provide students with opportunities parallel to the classroom experience that are consistent with its educational values, such as presentations, lectures, excursions, debates, theatrical plays, blood drives, happenings and events. The students are encouraged to explore personal and professional goals by participating in clubs, societies, organizations and athletic teams. All the student groups have an advisor, or coach, who is knowledgeable in the subject area, monitors their activity, attends their general assemblies and supports the group during the year.

4.5 Student Success Centre

The Student Success Centre supports students by offering comprehensive, integrated services in the areas of academic advising, OU validation issues, student records, registration, and payments in a one-stop area. The Student Success Centre aims to create the optimum conditions so that students can follow the path to academic success. Students may visit the Student Success Centre to pay a bill, request a

certificate, obtain a form, arrange to bring a visitor on campus, obtain their transcript, see an academic advisor, ask about OU validation, change a course, and obtain or replace their student ID. The SSC web page has been set up to reflect the one-stop concept of the Centre and includes information from different departments. It may be accessed from the "Quick Links" on the ACG homepage (www.acg.edu) and it allows students to print forms or view the academic calendar, academic policies, final exams schedule, course schedule, graduation instructions, major requirements, frequently asked questions (FAQs), the e-mail directory, and financial aid and international student information.

4.6 Disability Status and Provisions

Students are responsible for alerting the Educational Psychologist to a known or suspected disability and/or learning difference, and for providing relevant documentary evidence if available. The Educational Psychologist suggests actions to be taken to accommodate such cases, having ensured that there has been full consultation with faculty in the department(s) responsible for the assessment of that student. The accommodation is approved by the Committee on Disability and Learning Differences. This action must be endorsed by the Chair of the relevant Board of Examiners in the case of the validated award. Information, guidance and support are provided to all disabled students who declare their disabilities. Students with disabilities and learning differences may be eligible for special accommodations, such as extra time for examination completion, and receive support and educational counseling from the Educational Psychologist on campus.

4.7 Career Services

The Office of Career Services offers centralized, comprehensive and coordinated career development, through appointments, sessions and workshops, building relationships and longstanding collaborations between students/alumni and potential employers. In the past three years the Office has expanded the quality of the services offered by acquiring a Career Services Manager tool, Goinglobal, as well as the handling of the international internship positions and the work study positions, transforming it thus into a hub for career-related issues. The Office moved dynamically to the era of social media utilizing Facebook and Linkedin. The variety of programs and services offered to students and alumni include: counselling sessions about career advising and graduate studies advising; an online test which identifies strengths and personality preferences aiming to assist the students in their selection of a major; Goinglobal, a tool offering job openings abroad; skills workshops about job search and job interview techniques; Career networking events; JobBank offering part-time and full-time positions; Career Days where the students have the opportunity to have a short interview with a company representative; International Internship program.

4.8 Study Abroad

The Study Abroad Programme not only brings US and international students to Athens, it also sends DEREE students to several partner universities in the US and other

countries. The International Internship and Study Abroad Program combines and provides a first-of-its-kind career and academic program in Greece and is open to all undergraduate students. Students have the opportunity to intern with a leading multinational company abroad and follow this up with a semester of study with an international partner university. The College is proud to be partnering with a select number of institutions that span the globe such as Northern Arizona University, Mercy College, Texas A&M, Kingsville, University of Utah, the American University in Cairo, and Richmond – The American International University in London, to name a few.

5. What to do if you.....

5.1are absent for more than one day

You must notify your instructor(s) if you are absent for more than one day. If you are going to apply for Mitigating Circumstances you will need to provide written evidence of the reason for your absence (see section 3.6).

5.2are ill

If you are absent through illness on the day of an examination or assignment deadline and you intend to apply for mitigation, you must also provide us with details and any available evidence as soon as possible. Contact the Student Success Centre to get a copy of the appropriate Mitigating Circumstances form.

5.3have a comment, compliment or complaint

We are committed to providing a quality, student-centered experience for all our students. We welcome comments and compliments from students, and find them valuable for on-going improvements. Comments and compliments about your course can be raised with your instructor(s) and/or Department Head. If you have a specific complaint about an act or omission of the College you may be able to make a formal complaint in writing under the Complaints Procedure (see section 3.8).

5.4are considering withdrawing from the course

You must consult with your advisor if you wish to defer your studies, withdraw from a course, or to transfer registration from one course or award (major) to another. Applications for deferral, withdrawal or transfer should then be lodged with the Registrar's Office. Applications are subsequently considered by the Committee of Academic Standards and Policies (CASP). CASP decisions are governed by the following regulations:

- Students are permitted to change a course within the first two days of teaching.
- Beyond this period, students may withdraw from a course within the first two
 weeks of teaching whilst retaining the right to re-enroll in the said course in the
 future.
- Changes after this deadline will only be considered in exceptional circumstances.
 Students shall not be permitted to withdraw and then subsequently re-enroll in a course after the submission or completion of the first summative assessment.

5.5 need a reference letter

If you need a reference letter from one or more of your instructors, fill in the Reference Request Form from myACG (\rightarrow Student Resources \rightarrow Forms), stating the reason why you need the reference, as well as the number of hard and/or electronic copies requested.

6. Other Relevant Policies

6.1 Attendance Policy

Class attendance is mandatory. Attendance and performance in class are closely correlated. Lack of attendance necessarily means that a student has not achieved the desired learning experience that course requires.

For purposes of mitigating circumstances, such as illness or other serious matters, the College allows students to miss up to 20% of class time. This applies to all courses. For certain courses instructors could take absences into account and lower a student's grade based on the marking criteria and learning outcomes of the course.

Absence from a class does not exempt a student from completing the work for that class. Students who have exceeded the 20% threshold of absences for serious mitigating circumstances will be referred by the instructor to the Registrar's Office. The Registrar will in turn inform the Committee on Academic Standards and Policies (CASP) which, in the light of any evidence of extenuating circumstances supplied by the student, will decide whether the student must withdraw from the course (and/or receive an F grade).

The only mitigating circumstance related to health, acceptable for excusing absences beyond the maximum is hospitalization. It is the student's responsibility to be aware of the number of absences in each course or module.

6.2 Student Punctuality Policy

It is the responsibility of students to be in class on time, and the responsibility of instructors to begin their class on time and end it on time. Students are considered absent and will be recorded as such, if they arrive to class 10 minutes (or more) later than the scheduled class starting time.

6.3 Turnitin Policy and Student Guidelines

The College is using Turnitin software to assist in the detection of plagiarism. If a case of cheating is proven, disciplinary procedures will be followed, as described in sections 3.6 and 3.7. More information about the College's Turnitin Policy can be found in Student Resources.

Guidelines for Student Use of Turnitin:

 Students are only permitted to submit their own work and only for assignments created by DEREE faculty for DEREE courses.

- Students are not allowed to submit the work of others.
- Students are not allowed to have their own work submitted by others.
- Students are responsible for submitting assignments to Turnitin on time.
- Work submitted to Turnitin remains in a large database of papers against which future papers are scanned.

6.4 Transfer of credits

Students who transfer must be in Good Academic Standing at their previous institution. Students who wish to transfer from US institutions must have a cumulative index (CI) or overall Grade Point Average (GPA) of 2.75 or above. Transfer students must contact the Academic Advising Office and the Validation Office after they are admitted to the College.

6.5 Evaluation of Transfer Credits

The transfer credit process begins immediately after the student's first registration and only after the student has submitted both the official transcript(s) and the course syllabi or descriptions of substantial length from official publications of the institution. Course syllabi may be required for a better evaluation of the student's completed prior academic work. All submitted documents not in English or Greek must be accompanied by certified English or Greek translations and must be submitted to the Validation Office before the end of the student's first semester. The assessment process of the student's prior academic work will be completed no later than two months (excluding vacation period) after the student has submitted a complete folder of the required documents as stated above. Students cannot be granted credit (or be exempted from) courses at Level 6 and/or for more than 4 courses (i.e. 12 US credits or 60 UK credits) at Level 5. All transfer credit requests are handled by the Validation Office.

6.6 Credit by Assessment for Professional Experience

Credit by assessment may be earned for experiential learning (professional experience) by experienced professionals* who wish to begin or complete their studies. Such credit may fulfill up to 36 US credits required for a degree. No credit by assessment can be awarded for Level six (6) courses, except for validated internship courses. No credit by assessment can be awarded for more than four (4) Level 5 courses. The method of assessment, the number of credits to be earned as well as the course(s) for which experiential credit will be given will be decided by the relevant academic department(s) depending on the disciplines for which credit has been requested. The academic department of the student's declared major will report the results of the assessment to the relevant School Dean for approval. The Office of the Dean will send the final approved evaluation to the Registrar's Office.

*Students must submit an application in order to take advantage of the Credit by Assessment program. The application includes an updated resume and a statement that describes knowledge and skills gained through experience-based learning and how they relate directly to course(s) for which credit requested. Students may also

submit certificates of training, work samples, and other documents appropriate as evidence of equivalent to college learning. Once the application is approved a fee of 90 Euros per credit hour to be assessed will be charged to the student.

6.7 Student matriculation

For the US NEASC accredited degree students have the right to complete their studies in accordance with the educational programs and requirements in effect at the time they were first admitted to the College. The maximum period of matriculation for a US NEASC accredited degree is 10 years. If the degree requirements should change during the student's period of studies at the College, the student may choose to complete those degree requirements in effect upon entry or any other set of requirements introduced subsequently and prior to graduation; all the specified requirements for the particular degree chosen must be met. Students must observe all current prerequisites for courses. Students may stay informed about current prerequisites/co-requisites of courses by consulting annually the latest on line College Catalog. Re-admitted students are required to follow the program requirements in effect of their re-admission.

6.8 Safety, Health and Wellbeing

The College committed to providing a vibrant and sustainable working environment that values wellbeing and diversity. This commitment exists alongside our wider legal and moral obligations to provide a safe and healthy working environment for our staff, students and members of the public who may be affected by our activities.

Special Needs

You are expected to declare any disability that would affect your safety in the event of a fire or earthquake, e.g. hearing impairment or the use of a wheelchair. Disabled students must declare their disability, to the College, for it to be taken into consideration.

Accident and Incident and Reporting

All accidents and incidents and dangerous occurrences, must be reported to, and recorded by College staff. In case of accident or medical emergency, you need to contact the College nurse. ACG First Aid Protocol and Medical Emergency Flow Charts are given in Appendix E and are also available on Blackboard.

Smoking

No smoking is permitted in any of ACG buildings; if you do smoke outside our buildings please make sure that you stand at least five meters from building entrances and boundaries.

Additional documentation:

 The Undergraduate Online Catalog (including Regulations for Validated Awards of the Open University) can be found at: https://www.acg.edu/undergraduate/undergraduate-programs/ • The **Accounting and Finance Programme Specification** document is accessible via Blackboard CMS

Useful Information & Links

- The American College of Greece: http://www.acg.edu
- Blackboard CMS: Blackboard Learn (acg.edu)
- MyACG portal: http://www.campusweb.acg.edu/ICS/
- Student Success Center, Email: ssc@acg.edu