



**SCHOOL OF MANAGEMENT SCIENCE AND ACCOUNTING**  
**DEPARTMENT : ACCOUNTING AND FINANCE**



## STUDY GUIDE

DEPARTMENT OF ACCOUNTING AND FINANCE

KAVALA, 2024

EDITING GROUP

Athanasios Mandilas, Foteini K. Perdiki

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# 1. FOREWORD

Dear students,

On behalf of our academic, administrative and technical staff of the Department of Accounting and Finance of the **Democritus University of Thrace**, I would like to officially welcome you to our academic community. This Guide summarizes the Curriculum of the Accounting and Finance Department and provides essential information on every stage of your student journey. It contains details pertaining to registration, exams, graduation, and other information you may need for a rich and meaningful student experience. We believe that the information contained in this Study Guide can be a valuable tool for your university life.

The Department of Accounting and Finance is a long-standing academic faculty with a long-term presence at the former TEI of Eastern Macedonia and Thrace, then the **International Hellenic University** - now the **Democritus University of Thrace**.

The high prestige that accountants and economists enjoy in the labor market has been known for decades. The technological developments that are nowadays putting dozens of professions at risk have not affected the experienced and technically sound graduates of the Department. This is proved by the high employment rates of our graduates in professions related to the scientific area of their studies. In the last three decades, hundreds of graduates of our Department have become highly acclaimed professionals who and excel in the accounting and business arena both in Greece and abroad. We are very proud and confident that this will be continued with our new graduates.

Our Department participates in international networks, which provide students with the opportunity to study and live in destinations abroad through mobility programs. The same applies to students of partner institutions, especially during the spring semesters.

The Department is staffed with excellent academic members, not only in the narrow subjects of Accounting and Finance but also in the subjects of Business Administration, Statistics, Law, Foreign Languages etc. It also collaborates with distinguished scientists from the wider region, who are key contributors to its success. What is more, the administrative staff employed at the Secretariat of the Department are key providers of continuous and unwavering services to students.

An important advantage of the Department is its modern and high-quality curriculum, which provides students with specialized academic knowledge and skills based on current developments in the field of Accounting and Finance. Specifically, the curriculum includes courses that address current issues and developments in Business, Accounting and Financial Management. In addition, it particularly places particular emphasis on the practical application of academic knowledge by integrating courses through the use of information technology. These curriculum elements make our Department particularly appealing and in high demand by students.

Today there are three institutionalized research laboratories. The Department also organizes an annual international scientific conference, participates in the publication of a scientific journal, as well as in a number of research projects. Besides, three postgraduate programs are offered to more than sixty students every year.

We hope you find all the above useful, and I urge you to browse our website to find all the information you are interested in.

From my position, as the President of the Department, and on behalf of all my colleagues I can assure you of our ongoing support in your academic and subsequent professional career.

We wish you wholeheartedly every success in your studies.

**The President of the Department**

**Dr.** Giannoula Florou

Professor

## 2. DEMOCRITUS UNIVERSITY OF THRACE

### 2.1 General Information

1. Democritus University of Thrace (D.U.Th.) was founded with the legislative decree no. 37 in July 27th 1973 and started to run in the academic year 1974-1975 with the admission of its first students to the Department of Civil Engineering in Xanthi and the Department of Law in Komotini. It was named 'Democritus' in honor of the ancient Greek philosopher Democritus, whose origin was from the town of Abdera in the Prefecture of Xanthi. The administrative seat of the University resides in the city of Komotini, the capital city of the Administrative Region of East Macedonia & Thrace while administrative services are also provided in all four cities where the university expands.

2. Democritus University of Thrace has, since its foundation, been the first Greek regional multi-campus university that not only solely served purely educational objectives. Apart from its primary educational and research activity, its running via its multiple campuses, at first in the cities of Xanthi and Komotini, and later on in Alexandroupolis and Orestiada, has essentially participated in the efforts for the economic growth of the Administrative Region of Thrace. At the same time, the university has also significantly contributed to the reinforcement of the national and cultural character of the wider area in Thrace as well as to the upgrade of its living and social status through direct and indirect initiatives.

3. The University is classified among the biggest Greek Universities in terms of the number of its active student population. Geographically dispersed throughout Thrace, with 10 Faculties, 28 Departments and a wide variety of Postgraduate Programs, with a student population that reaches approximately 42,000 (undergraduate, graduate students and candidate PhD students) and with a research and teaching staff that exceeds 700 people, the university still is the only academic institution in the Administrative Region of East Macedonia & Thrace. The outline of the course curricula on offer covers the majority of modern scientific subjects starting from the School of Agricultural and Forestry Sciences in Orestiada, the Schools of Health Sciences and Education Studies in Alexandroupolis, the Schools of Law, Classical and Humanity Studies, Social, Political and Economic Studies and the School of Physical Education and Sports in Komotini to the Polytechnic School in Xanthi and the Schools of Exact Sciences and the School of Administration Science and Accounting in Kavala. Obviously, the education provided and the research undertaken at the university are both highly multi-faceted. Additionally, the international academic dimension of the institution in combination with the longitudinal commitment of its staff to the quality of the educational services it provides have as an immediate consequence the creation of a dominant footprint in the academic timeliness of our country and the wider geographic area.

4. Within a vividly changing environment, D.U.Th. continues to aim both at educational and research excellence while, it also builds upon the challenges and demands of the future. It re-orientes its research strategy based upon innovation, entrepreneurship, technology, the new digital era, the growth of large-scale research and the pursuit of financial resources from various agencies both in Greece and abroad. Nowadays, the landmark of D.U.Th. is imparted via innovative graduate programs of international recognition as well as through initiatives that allows the university to overcome the barriers of modern bureaucracy and geographical seclusion.

5. D.U.Th. seeks to reinforce its research profile through collaborations and projects that render it one of the leading research organizations in Greece.

<https://duth.gr/%CE%A0%CE%B1%CE%BD%CE%B5%CF%80%CE%B9%CF%83%CF%84%CE%AE%CE%BC%CE%B9%CE%BF/%CE%A4%CE%BF-%CE%8A%CE%B4%CF%81%CF%85%CE%BC%CE%AC-%CE%BC%CE%B1%CF%82>

## Academic and Organizational Structure

According to the current legislation, the University is subdivided into Schools, which cover a set of related scientific disciplines, so that the necessary coordination for the quality of the education provided can be ensured. A School is subdivided into individual Departments which also constitute the basic academic units. The units in question cover the subject of a specific scientific field and award the corresponding degree/diploma.

The **administrative bodies** of each School are the Deanery and the Dean.

The Deanery of each School consists of:

- ✓ -the Dean,
- ✓ the Presidents of the Departments, and
- ✓ representatives of Special Technical Laboratory Staff (E.TE.P.), Special Teaching Laboratory Staff (E.D.I.P.), and students.

The Department is managed by:

- ✓ the Department's Assembly
- ✓ the Management Board, and
- ✓ the President of the Department

The Assembly of the Department is made up of the Educational Staff members of the Department, the technical staff representatives, undergraduate and postgraduate students.

The Assembly and the President of the Department consist the Bodies of the Departments' (established) directions (Sectors) - where they exist. The Assembly is made up of the Educational Staff members of each course and of student representatives.

## 2.2 The Campus

The Department of Accounting and Finance of DUTH is based in the city of Kavala and, more specifically, is located in the Agios Loukas area. All the Department's infrastructure (laboratories, offices, classrooms, secretariat, etc.) are installed within the area of the Kavala campus, and the buildings are in close proximity to each other.

In the Kavala campus the university has the following schools and departments:

- ❖ School of Management Science and Accounting, which comprises the following departments:
  - ✓ Accounting and Finance
  - ✓ Management Science and Technology
  
- ❖ School of Sciences which comprises the following departments:
  - ✓ Computer Science
  - ✓ Chemistry
  - ✓ Physics

The building complex (Figure 1) of the University campus is of amphitheatrical construction, with an immaculate view of the bay of Kavala. Its construction started in 1983 and was finally delivered in 1995.

The campus occupies an area of 132,000 m<sup>2</sup> with a coverage of 36,000 m<sup>2</sup>, of which 11,000 m<sup>2</sup> are classrooms, 11,000 m<sup>2</sup> are laboratories, 11,000 m<sup>2</sup> are 3 student residences with a capacity of 450 beds, and 3,000 m<sup>2</sup> the Library building. In addition to the basic infrastructure of its departments, the campus includes canteens, a restaurant, sports facilities, video conference rooms, and special rooms for meetings and events.

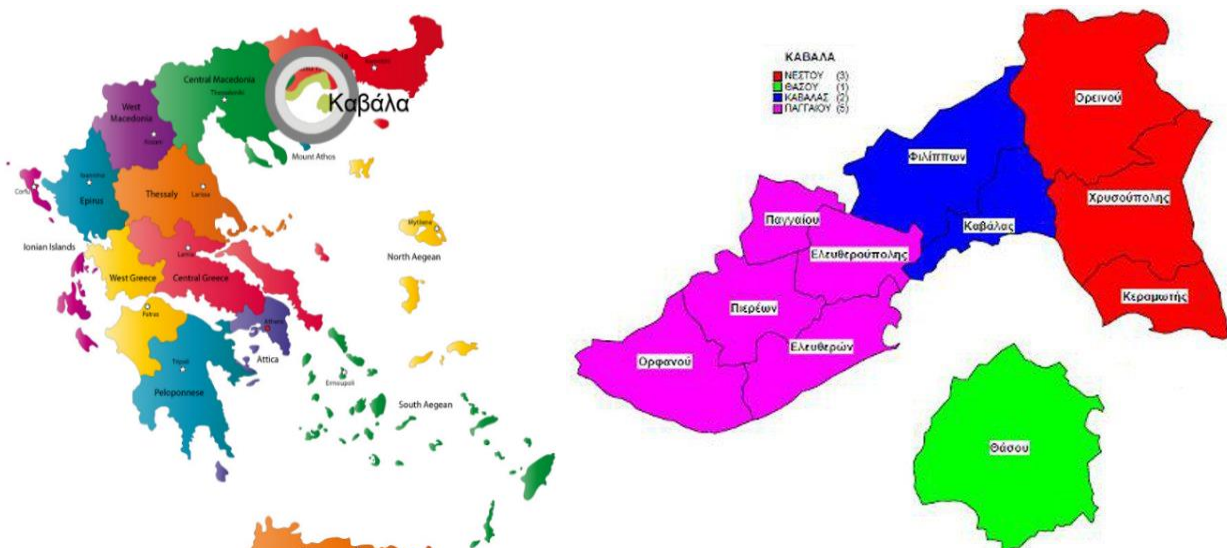


Figure 1: The University Campus of Kavala

### 3. THE CITY OF KAVALA

#### 3.1 Geographical and Demographic Information

The regional unit of Kavala is administratively subordinate to the Region of Eastern Macedonia and Thrace. It borders the regional unit of Serres to the west, to the north with that of Drama and to the east with that of Xanthi. It includes the mainland part of the former Prefecture of Kavala, as well as the island of Thassos.



The mainland part consists of the municipalities of



Kavala, Nestos and Pangaio, while the island of Thassos forms a single municipality, the municipality of Thassos. In total, the area of the continental part amounts to 1,727.52 square km, with a population of 116,195 inhabitants, while Thassos extends to 378.84 square km, with a population of 13,104 inhabitants (census 2021– [https://elstatoutsourcers.statistics.gr/Census2022\\_GR.pdf](https://elstatoutsourcers.statistics.gr/Census2022_GR.pdf)).

The population of both the mainland and Thassos island increases significantly from May to September, due to the massive influx of foreign tourists coming mainly from the neighboring Balkan countries but also from other European countries and the USA.

The municipality of Kavala (350.61 square km, population 66,376 inhabitants, census 2021) is the most populous municipality of the Regional unit (<https://kavala.gov.gr/>). The seat of the municipality is the city of Kavala. On the western side one can visit the municipal unit of Philippi. There, around 49 AD, Apostle Paul founded the first European Christian church and baptized the first European Christians (Lydia et al.) in the Zygactis river, thus playing an important role in the spread of Christianity. One can also visit the archaeological site of Philippi as well as the homonymous ancient theater which adorns the area, and enjoy the theatrical performances it hosts during the summer season. The area attracts visitors both from Greece and abroad.

(<https://www.visitkavala.gr/>)



The municipality of Nestos (678.90 square km, population of 20,311 inhabitants) is located in the east of the regional unit of Kavala and was named after the river [Nestos](https://dimosnestou.gov.gr/) (<https://dimosnestou.gov.gr/>). The seat of the municipality is the town of Chrysoupoli. The course of the river Nestos, one of the five largest rivers in Greece, demarcates the border between East Macedonia and Thrace and the regional units of Kavala and Xanthi after passing through that of Drama.

In the Delta of Nestos around the river and its estuary there are many wetlands, the unique riparian forest in Greece - known as Megalo Dasos, -numerous lagoons, sand dunes, the seven lakes of Chrysoupoli and the gorge of Nestos. The Delta of Nestos is one of the most important wetlands in the European territory. Its great importance has been recognized by a series of international decisions and treaties, including the special RAMSAR Convention on Wetlands of International Importance especially as Waterfowl Habitat.

The municipality of Nestos consists of many picturesque municipal units with most important that of Keramoti, where there is a ferry connection with the island of Thassos from its the port. In the same municipality, Megas Alexandros airport is located, with regular routes to and from Athens. In the summer months, it welcomes flights from many European countries such as England, Austria, Germany, Norway, the Netherlands, Sweden, the Czech Republic and others. Basic elements of the municipality's economy are agriculture (kiwi fruits, asparagus, beans, maize, rice, fruits and others), animal husbandry, mining, processing and exporting of marbles to many countries.



The southwestern part of the regional unit of Kavala is occupied by the municipality of Pangaio (698.01 square km, population 29,508 inhabitants), <https://www.dimospaggaiou.gr/>.

The seat of the municipality is the town of Eletheroupoli. Main sources of economic interest are agriculture (olives, grapes, almonds, maize, soybeans and others), animal husbandry and tourism. The

municipality of Pangaio is dominated by the homonymous mountain Pangaio with its highest peak being 'Mati', with an altitude of 1,956 meters.

Mount Pangaio is frequently mentioned in ancient Greek and Latin sources and was particularly famous for its silver and gold mines, as well as the shipbuilding timber its forests provided. On the mountain and in the surrounding areas there are many large springs, as well as streams. The municipal units of Mesoropi and Moustheni with their traditional settlements are a pole of attraction for visitors, while the Holy Monastery of Eikosiofoinissa, in the northern part of the mountain - built around 400 AD at an altitude of 753 meters - is the oldest monastery in the region and one of the oldest in Greece.

The southern side of the municipality is an area of special tourist interest. The longest coastline of the Kavala Regional unit (65 kilometers) is located in the administrative boundaries of the Municipality of Pangaio with beaches of unique and special beauty that impress visitors. The Blue Flag awarded beaches are: Ammolofi, Nea Peramos, Nea Iraklitsa, Sarakina, and Ofryni Beach. Unique beaches are also: Myrtofyto Beach, Foliass Beach and Elaiohori Beach.

More information : <https://www.visitkavala.gr/>



Thassos island, which is the northernmost Greek island, is located in the northern Aegean Sea, a few miles from Kavala,. It is also known as the emerald of the Aegean sea. Crystal blue waters Golden beaches, picturesque bays, olive groves, shady forests, cliffs, rivers and small waterfalls offer a breathtaking landscape. The length of its coasts reaches 115 km and its land surface extends to 378.84 square meters. The main occupations of the inhabitants are tourism, fishing, animal husbandry, agriculture with the main products olives, olive oil and honey. Besides, the famous white marble of Thassos, which is mostly exported to countries of Europe and the East, is still quarried today in the new quarries located on the northern side of the island. During the summer season, the island attracts thousands of tourists from all around the world, who visit the island for their holidays every year. Modern

tourist facilities satisfy the most demanding requirements, all tastes, ages and budgets. Thassos is connected by ferry to the ports of Kavala and Keramoti, while the airport Megas Alexandros of Chrysoupolis is the main entrance for foreign tourists.

<https://www.thassos.gr/>



More information: <https://www.pamth.gov.gr/index.php/el/home/selida-pekavalas>

### 3.2 Historical data

The first traces of human presence and activity in the area of today's Municipality of Kavala date back to the prehistoric times and specifically in the Neolithic era (~ 6.200 BC) and are located at Dikili Ta (standing stone in Turkish) in the eastern suburbs of the modern city of Krinides. It is the prehistoric settlement that took its name from the marble tombstone of the Roman official C. Vibius Quartus that dominated the area. It is noteworthy that this settlement «has founded the oldest wine marker in Europe so far»

In the area of the current city of Kavala, two prehistoric sites were located, Antissara in the area of today's Kalamitsa and Perigiali on a low hill east of the city, where a small settlement of the early Bronze Age was found. Traces of early Iron Age inhabitation have been identified on the Panayia peninsula.

The triple name of Kavala (Neapolis, Christoupolis, Kavala) corresponds to different historical periods, the Ancient, the Byzantine and the Modern respectively.

Settlers from the island of Thassos founded Neapolis in the late 7th century BC. It was one of several Thassian colonies along the coastline, all founded in order to take advantage of rich gold and silver mines, especially those located in the nearby Pangaion mountain (which were eventually exploited by Phillip II of Macedonia).

Worship of Parthenos (Virgin), a female deity of Greek Ionian origin associated with Athena, is archaeologically attested in the Archaic period. At the end of the 6th century BC Neapolis claimed independence from Thassos and began issuing its own currency, silver coins with the head of Gorgo (gorgonio) on one side. A few decades later a large Ionic temple made from Thassian marble replaced the Archaic one. Parts of it can now be seen in the town's archaeological museum.

In 411 BC, during the Peloponnesian War, Neapolis was besieged by the allied armies of the Spartans and the Thassians but remained allied to Athens. In 410 and 407 BC two Athenian honorary decrees rewarded Neapolis for its loyalty. A pillar found in Athens mentions the contribution of Neapolis to the alliance. The town was later conquered by the Kingdom of Macedonia during the reign of the Argead king Philip II (359-336 BC).

In the Roman era, the military Roman road Via Egnatia passed through the city and helped commerce to flourish. It became a Roman civitas in 168 BC, and was a base for Brutus and Cassius in 42 BC, before their defeat in the battle of Philippi. The Apostle Paul landed at Neapolis during his first voyage to Europe.

In the 6th century AD, Justinian the Byzantine emperor fortified the city in an effort to protect it from barbarian raids. In later Byzantine times the city was called "Christoupolis" (city of Christ) and belonged initially to the theme of Macedonia and later to the Theme of Strymon. The first surviving mention of the new name is in a taktikon of the early 9th century. In the 8th and 9th centuries, Bulgarian attacks forced the Byzantines to reorganise the defence of the area, giving great care to Christoupolis with fortifications and a notable garrison. The city remained under Byzantine control and in 837 Byzantine armed forces from Christoupolis under the command of Caesar Alexius Moselie stopped Bulgarian raids in the plain of Philippi.

At about 830-840 AD dates a Greek inscription on the walls of a defensive tower of the fortifications of the city, still visible today, and in 926, according to another inscription (nowadays in the archaeological museum of Kavala), the General of the Theme of Strymon Vasilios Kludon, restored the "fallen and damaged" defensive walls.

In the mid of the 12th century the Arab geographer Edrisi visited Christoupolis and described it as a well fortified city and a center of sea trade. According to another inscription, also nowadays in the archaeological museum of Kavala, the Normans probably burnt the city in 1185. Some years later, the city fell to the hands of the Lombards, after the Fourth Crusade and was liberated again by the leader of the state of Epirus, Theodorus Komnenos, in 1225.

Andronikos III Palaiologos, the Byzantine emperor, built a new long defensive wall to prevent from the Catalans' who had failed to capture the city in their first attempt in 1302. Excavations have revealed the

ruins of an early Byzantine basilica under an Ottoman mosque in the Old Town. It was used until the late Byzantine era.

The Ottoman Turks captured Kavala in 1387 and the city remained a part of the Ottoman Empire until 1912. In the 16th century, Ibrahim Pasha, Grand Vizier of Suleiman the Magnificent, contributed to the town's prosperity and growth by reconstructing the late Roman (1st - 6th century AD) aqueduct. The Ottomans also extended the Byzantine fortress on the hill of Panagia. Both landmarks are among the most recognizable and famous symbols of the city today. Mehmet Ali, the founder of an Egyptian dynasty, was born in Kavala in 1769, and his house has been preserved as a museum.

Kavala was liberated by the Greek navy during the Second Balkan War and was incorporated into Greece with the Treaty of Bucharest. In August 1916 remnants of the IV Army Corps, stationed at Kavala, surrendered to the advancing Bulgarian army. The Bulgarian occupation of the city lasted from August 1916 until September 1918 and its result was the death of around 12.000 Greeks, as the Bulgarian army organized an ethnic cleansing against the Greek population of the city and Eastern Macedonia. After the Greco-Turkish War (1919-1922), the city experienced a new era of prosperity because of the labor offered in both industrial and agricultural sectors by the thousands of refugees that moved to the area from Anatolia. Kavala became greatly involved and developed further in the processing and trading of tobacco. Many buildings related to the storage and processing of tobacco from that era are preserved in the city. During the World War II Bulgaria occupied the city again, following the German invasion (April 1941). During the Bulgarian occupation (1941–1944), almost the entire Jewish community of the city was exterminated as part of the Holocaust. After the World War II, the city faced economic decline and emigration.

In the late 1950s, Kavala expanded towards the sea by reclaiming land from the area west of the port.

In our days Kavala is an important economic centre of Northern Greece, a center of tourism, commerce, fishing and oil-related activities.

Historical events, ancient, Byzantine and newer buildings and constructions, as well as important personalities, reveal the historical background of the Municipality of Kavala and its passage through the centuries, thus attracting a great number of visitors



<https://kavala.gov.gr/>



### 3.3 Useful links of services and transportation

- Kavala Port Authority: 2513505430 -5, <https://www.portkavala.gr/routes/>
- Port Authority (emergencies:108)
- KTEL/buses, Urban Lines: 2510 222218, <https://astiko-kavalas.gr/>
- KTEL/buses, Interurban Lines: 2510 222294, <https://www.ktelkavalas.gr/>
- Airport: 25910 52370-71-72, <https://www.kva-airport.gr/el>
- EUROTAXI Kavala 2510 620 911, <https://eurotaxikavala.gr/>
- Kavala Taxi Station 693 6332677, <https://www.kavalataxi.gr/>
- Municipal Police 2510 451451
- Police (emergencies:100)
- Kavala Hospital: (166) 2510292000, <http://www.kalahospital.gr>
- Cyber Crime Division:11188
- Fire Department: 2510 244444, 199

#### Travelling to Kavala by:

- airplane

From Athens to Kavala airport, Alexander the Great.

➤ **train**

Connection from Athens-Thessaloniki to Drama and from there by KTEL bus to Kavala. Route information <https://tickets.hellenictrain.gr/dromologia/>

➤ **bus**

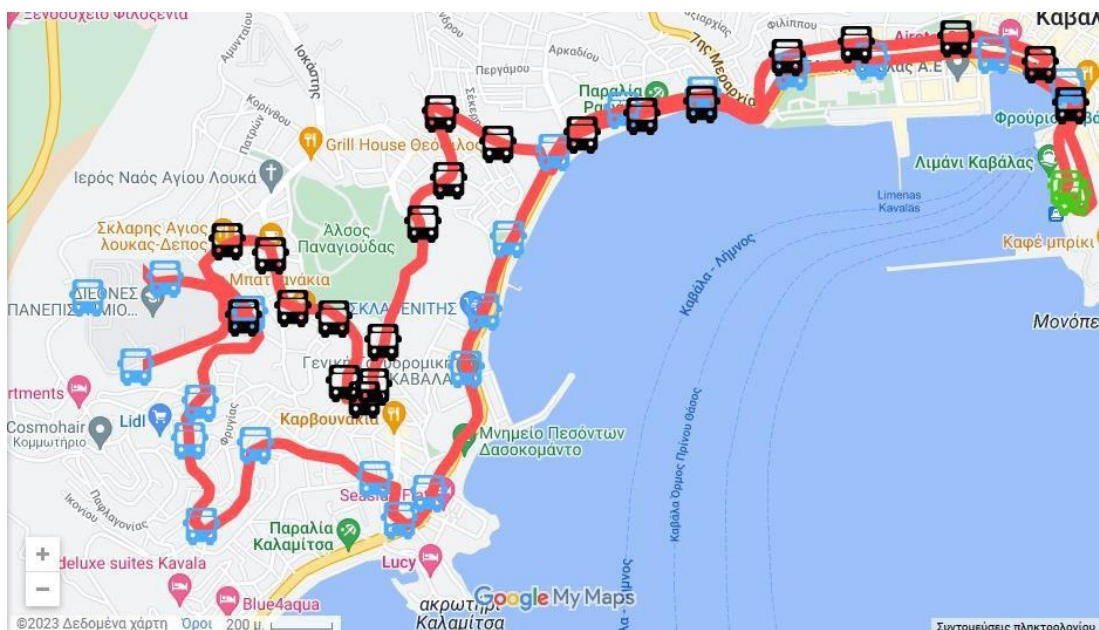
Transportation to and from Kavala is frequent with KTEL buses. From Athens there is a direct connection to Kavala three times a day (tel. 2105129407).

The Athens-Thessaloniki connection shows a higher density of routes. Specifically, from Kifissos station there are several daily routes to Thessaloniki (tel. 2105148856), from Omonia 6 daily routes (tel. 2105232932) and from Piraeus 2 daily routes (2105148856).

➤ **ship**

There is a connection between Kavala and the islands of the Eastern Aegean (Lemnos, Lesvos, Chios, Samos). From Thessaloniki (tel 2310 595422) there is an hourly connection to Kavala.

Urban transport to and from the University campus is carried out with **Line No. 4 ΚίρουπολιTHE**



Departure: Bus stop Limani (Inside Kavala Customs).



## 4. DEPARTMENT OF ACCOUNTING AND FINANCE

The Department of Accounting and Finance, School of Management Science and Accounting of the University was established in May 2019 by Law 4610 (Government Gazette 90/A'/07-05-2019) "Synergies of Universities and T.E .I., access to higher education, experimental schools, General Archives of the State and other provisions".

The Department is among the largest Departments of Accounting and Finance, well organized and dynamic. Approximately 3,500 students are enrolled and studying in it, while the number of students actively participating in the educational process amounts to 2,100.



Figure 1. View of the Department's building



Figure 2. View of classroom

## THE UNDERGRADUATE STUDY PROGRAM

### 4.1 The aim of the Undergraduate Study Program

The aim of the Undergraduate Study Program of the Department of Accounting and Finance is to promote, expand and disseminate comprehensive knowledge through teaching and research on the subject areas of Accounting and Finance, and the preparation of qualified executives for the needs of businesses/ organisations in the private or public sector.

The Department of Accounting and Finance defines its own fundamental values and main purpose, as well as its achievement goals and vision as follows:

#### Core Purpose:

The systematic and continuous effort to refresh all levels of knowledge, to introduce the latest educational and research methods, techniques and processes focusing on creativity, novelty and innovation, and their application in companies and organizations in both the private and public sector.

#### Core Values:

Support of an environment of respect, equity, diversity, compassion, and opportunity.

Dedication to the quality of education and all other services provided by all the educational, technical, and administrative staff of the department.

Development and continuous improvement of the educational and standard of living of our region and/or country based on moral and universal values for the human being without discrimination of gender, social order, ideology, race, and color.

Strong and sincere commitment to responsibility towards society.

#### Mission:

The huge changes currently taking place in the technological and economic environment create great opportunities for anyone who has the knowledge, vision, experience, and the necessary background to take advantage of them. New technologies are emerging and changing at a rapid pace, making it clear that only those who are imbued with the idea of continuous advancement have the potential to survive and produce significant work. Thus, our department should be recognized for excellence in teaching and research and provide the highest quality education to students, nurture their talent, promote intellectual growth and shape their personal development.

#### Vision:

The department's vision is to be recognized nationally as a source of high-quality education that produces dynamic leaders in accounting and finance, and its development under the standards of the best institutions of higher education in the developed European countries, having the best indicators for measuring the overall performance of all universities in our country.

## 4.2 Awarded title and level of qualification

**Awarding Body:** Democritus University of Thrace (D.U.Th.)

**Qualification Type:** Bachelor Degree (Ptychio/Higher Education Diploma), Level 6.

**Purpose:** Basic

**Duration:** 4 years

The Department's Study Program ensures that its graduates equipped with specialized scientific knowledge in Accounting and Finance are well-prepared for the demands of the job market in both the private and public sector..

The curriculum content is continuously updated in line with scientific advances in the fields of Accounting and Finance. The courses taught in our department foster and enhance critical thinking skills and competence of students. They support scientific and creative thinking as regards the ongoing changes in the operation of businesses and organisations globally, focusing on the improvement of their personal judgement. Thus, graduates having acquired the necessary scientific background become professionally ready to deal with the challenges and advancements in the competitive and rapidly evolving field of their science and prospective career.

## 4.3 Career Prospects for Graduates

The graduates of the Department are expected to be equipped with all the necessary qualifications needed in order to join the labor market as:

accountants, tax consultants, economists, investment consultants, business consultants or public administration executives or executives in the private and the wider financial sector,

certified auditors-accountants, internal auditors, executives in multinational auditing companies, but also executives in companies of other branches.

members of the Teaching Research Staff in higher education in Greece and abroad, if they acquire the additional qualifications provided by the relevant legislation,

executives in educational and research centers, promoting research and teaching in the disciplines of Accounting, Auditing and Finance.

## 5. INFORMATION on the CURRICULUM

### 5.1. Duration of Studies

The first cycle of studies in the Department of Accounting and Finance, School of Management Science and Technology, of Democritus University of Thrace requires attending an Undergraduate Study Program (USP), which includes courses corresponding to a minimum of 240 credits (ECTS). It typically lasts four (4) academic years and leads in the award of a degree. In each academic year, the student chooses educational activities corresponding to 60 credits (ECTS) (Para. 2b Article 30 LAW 4009/2011).

The Undergraduate studies are offered in eight (8) academic semesters, of which the final one includes elective courses and/or the preparation of the Diploma Thesis.

The maximum duration of studies in the department is the eight (8) aforementioned academic semesters extended by another four (4), i.e., a total of twelve (12) academic semesters. After the completion of the maximum period of study, the Board of Directors of the Department issues an act of deregistration (article 76, par. 1, Law 4957/2022).

Students who have not exceeded the maximum duration of studies may, after applying to the Department Secretariat, interrupt their studies for a period of time that does not exceed two (2) academic years. The right to interrupt studies may be exercised once or partially for a period of at least one (1) academic semester, but the duration of the interruption may not cumulatively exceed two (2) years, in case it is partially provided. Student status is suspended during the interruption of studies and participation in any educational process is not allowed (article 76, par. 4, Law 4957/2022).

### 5.2. Admission and Registration

Students can be registered in the Department of Accounting and Finance of D.U,Th. after passing the entrance exams to higher education, by transfer from other Departments or Schools or by qualifying exams for graduates in accordance with the current legal regulations.

The registration of newly admitted students takes place at the Department's Secretariat within the time limits defined each time by the Ministerial Decisions.

The passing candidates of the Panhellenic examinations who completed their registration through the electronic platform of the Ministry of Education and Culture must carry out the identity check at the Secretariats of their Departments, submitting the following supporting documents:

1. Application for registration (printed from the website of the Ministry of Education),
2. Photocopy of identity card (ID),
3. One (1) photo (ID type),

For the remaining categories of new entrants, the required supporting documents are announced on a case-by-case basis.

### 5.3. Academic Year Calendar

The academic year starts on September 1 every year and ends on August 31 of the following year. The educational work of every academic year is organized in two semesters, the winter semester and the spring semester, each of which comprises 13 weeks of teaching and one examination period (three weeks).

Every September, before the start of the winter semester, there is an extra examination period in which students can be examined on the totality of the courses offered in the spring and winter semesters. For courses and workshops in which students are examined with progress tests and/or assignments there is no obligation for students to re-sit exams in September.

Winter semester courses start in the last week of September and end in mid-January, followed by the first exam period of the winter semester. Spring semester courses start in late February and end in early June, followed by the first exam period of the spring semester. Exact dates are determined by the Executive Committee.

Every semester has two exam periods: Winter semester courses are examined during the exam period of January/February; resit exams are held in September. Spring semester courses are examined during the exam period of June; resit exams are held in September. Every semester, and before the beginning of each exam period, students have the right and obligation to evaluate their courses and instructors, aiming at the improvement of the quality of their studies.

More information is available at the website of the Quality Assurance Unit (QUA) and the website of their Department/School.

Courses or exams are not held in the two months of summer holidays (July and August).

Holidays also include:

Christmas Holidays: December 24 to January 7.

January 30: The Three Patron Saints of Education Day

Clean/Pure Monday

March 25. The Annunciation / National Anniversary of the 1821 Revolution against the Turkish Rule

Easter Holidays: from Holy Monday to Thomas Sunday

May 1st: Labor Day

Holy Spirit Day: Monday (after Pentecost).

June 29th: Feast day of the Holy Apostles Peter and Paul, Patron Saints of the city of Kavala

October 28: National celebration

November 17: Students' uprising in the National Technical University of Athens against the junta in 1973

### 5.4. Specific Arrangements for Recognition of Previous Studies

In the Department of Accounting and Finance there is the possibility of accreditation of particular courses (which fit into the course content of our department) to the students who registered after succeeding in the qualifying exams. According to Law 4957/2022, this can happen for a total number of courses up to 30% of the Department's Curriculum (the percentage is always based on the applicable law). The eligible

students need to apply to the Department's Secretariat, and the associated application document can be found in the Department's website – see, e.g., Useful Documents.

### 5.5. Course declaration - Renewal of registration

Two weeks after the beginning of each academic Semester, students should electronically (<https://students.duth.gr>) submit a statement of courses (course declaration), involving the courses chosen by them in order to participate in the semester under consideration.

During the preparation of their individual study program of the semester and course declaration, students should take into consideration the following:

- a) Newly admitted students register and attend the courses provided by the curriculum for the first semester.
- b) For all other students, the total of the credit units of the courses (of the standard and previous semesters) that they declare should not exceed forty-five (45) credit units.
- c) After the 8th semester, students can register for all courses of both the standard and past semesters.
- d) In case students have been successfully examined in all the courses of the past offered standard semesters, they can register for courses of the immediately following semester provided that the credit units do not exceed forty five (45).
- e) In cases a, b and c of this paragraph, overlapping courses (courses taught on the same day and time) are not allowed when forming the individual study program.
- f) Students cannot register for the laboratory part of a mixed course, without having already registered or succeeded in the theoretical part.

Upon the declaration of courses, each student acquires the right:

- to receive teaching support and resources (books, notes, etc.),
- to participate in the examinations of the selected courses.

Students who do not renew their registration for two (2) consecutive or three (3) non-consecutive semesters, are not eligible to continue their studies and they are deleted from the records of the Department.

Students cannot become graduates earlier than the prescribed duration (8 semesters) of the Department's studies.

Upon course declaration, the registration of the students is also renewed.

### 5.6. Statement of Preference for Placement in Laboratory Classes

The registration period for laboratory courses begin five (5) days before the start of the semester and is completed on the first three (3) days of the first week of the semester.

For the laboratory courses, the minimum number of students per lab class is set at twenty (20). In cases where equipment is not required, the maximum number per lab class is set at sixty (60) students.

Attending the laboratory classes is mandatory. In order to successfully attend a laboratory course or the laboratory part of a mixed course, students are required to attend at least 80% of the hours during the semester and to submit all the assignments delivered by the instructor.

### 5.7. Academic ID- Student pass

Since 24/09/2012, undergraduate, postgraduate, and doctoral students of all Greek Universities can get their academic identity card, simply by applying to the electronic address:

Electronic Service for Acquiring Academic Identity - Information Portal ([minedu.gov.gr](http://minedu.gov.gr)).

### 5.8. Teaching Aids and Resources

The educational work is supported by coursebooks, which are provided free of charge to the students, through the Electronic Integrated Book Management Service (Eudoxus). Students, after submitting the electronic declaration of courses each semester, also make the corresponding declaration of books on the web portal of the "EUDOXUS" system (<http://eudoxus.gr/>), with which they declare the coursebooks they wish to receive.

### 5.9. Course of Study

The Curriculum of the Department consists of fifty six (56) courses of which thirty seven (37) are compulsory core courses, twenty (20) are elective compulsory and eight (8) are elective General Education courses. The courses are divided as follows:

General Background Courses: eight (8), Special Background Courses: twenty two (22), Specialization Courses: seventeen (17), and courses in Administration, Economics, Legislation and Humanities: nine (9).

The courses offered are in the form of theory and practice exercises, while seven (7) of them theory and laboratory. Up to 30% of the scheduled hours devoted to practice exercises can be tutorials depending on the teacher's discretion and on the degree of difficulty on the part of the students.

The Study Program provides for an optional Internship lasting two (2) months, and an optional thesis instead of two (2) Compulsory Elective courses of the 7th or 8th semester, which can be prepared after the 6th semester.

**The educational process** of each course includes:

**ECTS credits:** Each course of the Department's Curriculum is characterized by a number of credits.

The ECTS credits, which are allocated to each course, are a measure of the workload required to complete the objectives of an Academic Program by each student.

**Grade Scale:** Grading is expressed as a numerical scale from zero to ten (0 - 10), with five (5) being the minimum passing mark.

For the successful completion of a laboratory course or the laboratory part of a combined course (theoretical and laboratory-based), the student is required to have attended at least 80% of the hours provided during the semester.

The final grade of a mixed course results from the sum of the grades of the theoretical and laboratory part of the mixed course, with coefficients of 0.60 and 0.40.

In case of successful attendance of only one part of a mixed course (theoretical and laboratory), the grade of that part is secured and the course is repeated only for the other part.

Attendance in a course is considered successful, as long as the grade in the theoretical and laboratory part of that course is at least "good", i.e. five (5).

## 5.10. Examinations

As regards the courses taught in each Semester (winter and/or spring) according to the Curriculum, there is one examination period and one re-sit exam period, the duration of both being three weeks. As was mentioned above (5.3), in winter semester, the examination period takes place in mid-January, i.e., after the end of the associated courses, while the re-sit exam period takes place in early September. In spring semester, the examination period takes place in June, while, once again, the re-sit exam period takes place in September.

The examination program is established by decision of the Department Assembly in accordance with the academic calendar established by decision of the Senate. The program is announced in due time under the responsibility of the Chair of the Department at least two weeks before the beginning of the respective examination period and is posted on the Department's website.

For students who present diagnostic certificates to the Department secretary that demonstrate severe vision/hearing problems, motor disorders, or dyslexia problems that make it difficult for them to participate in written examinations, special attention is given to facilitate and adjust the examination process according to the relevant legal framework.

Students are eligible to participate in the examinations of the courses declared at the beginning of the semester.

Students who have been graded with a mark greater than or equal to five (5) during the first examination period, cannot participate in the re-sit exam period.

### **Methods of evaluating students' performance**

The examination system generally follows the standard of written examinations and laboratory exercises and examinations. However, it is also enriched with the following:

- 1) Submission of written assignments within the course and presentation of them (in some cases with self-assessment procedures). Students are given a premium in their marks.
- 2) Assessments of progress during the courses.
- 3) Oral examination.

## 5.11. Bachelor's Diploma Thesis

Every student of the University Study Program can choose either the preparation of a thesis or the attendance of 2 elective courses, while every student attending the study program of the former TEI and is in the final semester of studies is obliged to prepare his/her thesis under the supervision and monitoring of the lecturer. The main objective of the thesis is to introduce students to the scientific method of research, which is an application of synthesis of the overall knowledge acquired by the student during his/her studies.

The associated Diploma Thesis is being accordingly defended before a three-member Committee, consisting of members of the Department's Academic Staff, which decide on its grade. The successful completion of the Diploma Thesis acquires ten (10) ECTS credits (by decision of the Department).



Each Semester, the members of the Department's Academic Staff, through the Secretariat of the Department, suggest topics of Diploma Theses, which are reported promptly to the students through the Department's website.

A common project can be assigned as a Diploma Thesis to a group of up to two (2) students, along with the associated distribution of workload for each one of them.

Students undertake the subject with a special application form provided by the secretariat. The thesis declaration is valid for one semester. After the end of the semester and if the thesis has not been delivered to the secretariat, the student is obliged to renew the current thesis for another semester. Theses that are not completed after this extension are rejected and the students involved are subsequently assigned with a new topic.

Upon completion of the Diploma Thesis, i.e., after its approval by the supervisor, it is submitted through the protocol to the Department, in electronic form (CD), together with an application for its defense. The members of the a three-member Committee decide by majority vote on the grade to be given to the examinee and the relevant grade form is submitted to the secretariat. If a Diploma Thesis is considered incomplete, it is being returned to the student(s) for further processing, thus, both the submission process and the associated defense are repeated.

For the Accounting and Finance department, theses are defended on the last ten days of the month following their submission. The process is open to all students who want to attend.

## 5.12. Work placement (internship)

The Practical Training (P.T.) / Internship is an educational activity of the undergraduate studies program of the Department of Accounting & Finance and is optional. Its duration is 3 months and takes place after the end of the 6th semester, during the summer vacation months. Two (2) credits (ECTS) are provided for the Internship, and can be carried out either in public or private sector. As our Department has important collaborations with foreign institutions, the students are offered the opportunity/possibility to carry out their internship in companies and/or institutions abroad by making use of the relevant European programs.

After the successful completion of the internship, students are able to:

assimilate scientific knowledge through the process of professional scientific practice,

develop new skills,

integrate smoothly into working conditions,

develop professional awareness,

familiarize themselves with the real working environment and the requirements of their professional field.

For more information, please visit: <https://praktiki.duth.gr/>

## 5.13. Degree Grade - Declaration of Graduation

Grade point average

Upon successful completion of studies the student receives his/her degree.

Grade Scale: The grading system for the degree is descriptive, as follows:

Excellent / Distinction (8.5 to 10)

Very Good (6.5 to 8.49)

Good (5 to 6.49).

The degree grade is derived from the formula:

$$B = \frac{\delta_1 \cdot \beta_1 + \delta_2 \cdot \beta_2 + \dots + \delta_v \cdot \beta_v}{\delta_1 + \delta_2 + \dots + \delta_v}$$

where  $\beta_1, \beta_2, \dots, \beta_v$  are all the grades of the courses attended by the student and  $\delta_1, \delta_2, \dots, \delta_v$  the corresponding credits.

#### 5.14. Graduate Certificate - Transcript of Records –Diploma Supplement

All graduates of the Department are granted, without any discrimination, the Degree Certificate, which serves as a copy of the B.Sc. in Accounting and Finance, for any legal use.

In the Transcript of Records and the associated Diploma Supplement all the attended courses and the corresponding grades of a student are presented in detail; from these two documents it can become evident the particular curriculum attended by a student.

The Diploma Supplement aims to provide information regarding the awarded academic degrees at an international level, as well as to facilitate fair academic and professional recognition of the degree. It describes (in both Greek and English) the nature, level, content, background and status of the studies successfully completed by the student whose name is stated in the original degree to which the supplement is attached.

#### 5.15. Digital Skills Certificate

The digital skills certificate is awarded after the successful completion of six (6) relevant courses, namely:

s/n		Semester	ECTS	C/EC
1	COMPUTER SCIENCE I	1st	5	C
2	COMPUTER SCIENCE II	2nd	5	C
3	ELECTRONIC BUSINESS ACTION	3rd	5	C
4	MANAGEMENT INFORMATION SYSTEMS	6th	6	EC
5	COMPUTERIZED ACCOUNTING	6th	5	C
6	EDUCATIONAL TECHNOLOGY IN ACCOUNTING AND FINANCE	7th	5	EC

## 6. STAFF OF THE DEPARTMENT

### 6.1. The Staff of the Department

The staff of the Accounting and Finance Department is divided into Teaching and Educational Staff (D.E.P.), Special Teaching Staff (E.DI.P.), Special Technical Laboratory Staff (E.TE.P.) and Administrative Staff (A.S.) with corresponding responsibilities.

The Department is staffed with 13 D.E.P. members, 1 E.DI.P. member, 2 E.TE.P. members and with 1 Special Technical Laboratory Staff member.

The members of the Teaching and Educational Staff belong to four academic ranks : Professors, Associate Professors, Assistant Professors and Lecturers, while their teaching work is supported by the members of Laboratory Teaching Staff and Special Technical Laboratory Staff At the same time, the educational process of the Department is also supported by temporary educational staff, which consists of Scientific Associates, Laboratory Associates and Academic Scholars.

**TABLE of the EDUCATIONAL STAFF**

A/A	FULL NAME	TITLE	SUBJECT AREA/ SPECIALTY
1)	Valsamidis Stavros	Professor	Data analysis and web applications usage assessment
2)	Mandilas Athanasios	Professor	Accounting
3)	Delias Pavlos	Professor	Business Administration and Management Information Systems
4)	Karasavvoglou Anastasios	Professor	Economics
5)	Florou Giannoula	Professor	Business statistics-Quantitative methods in finance
	Kourtidis Dimitrios	Associate Professor	Finance and Accounting from a Behavioural Perspective
	Zoumpoulidis Vasilios	Associate Professor	International Economic and Regional Development
	Grose Christos	Associate Professor	Finance with emphasis in Corporate Governance
	Paliokas Ioannis	Associate Professor	Educational Technology and Web Applications Development
	Chatzoudis Dimitrios	Associate Professor	Strategic planning and applied business research
	Perdiki Foteini	Associate Professor	English Language (ESP/EAP)

	Tsisinou Ekaterini	Lecturer	Accounting
	Tsoktouridou Dina	Lecturer	Tax/Audit Accounting

**TABLE of the Special Technical Laboratory Staff (E.TE.P.), Special Teaching Laboratory Staff (E.D.I.P.)**

A/A	FULL NAME	CATEGORY	SUBJECT AREA/ SPECIALTY
	Douchaniari Irini	Special Teaching Laboratory Staff	Computerised Accounting
	Vatkalis Ioannis	Special Technical Staff	Informatics
	Panagiotidou Marhta	Special Teaching Laboratory Staff	Computerised Accounting
	Ferelis Vasilios	Special Technical Laboratory Staff	Informatics

**TABLE of the ADMINISTRATIVE STAFF**

A/A	FULL NAME	QUALITY
	Grigoriadou Panagiota	Head of the Secretariat
	Marangou Filio	Secretary

Department of Accounting and Finance

Tel: 2510262187

Campus of Kavala

FAX : 2510262188

Address: Agios Loukas

e-mail :secr@af.duth.gr

ZIP Code:654 04

URL: <http://af.duth.gr>

## 6.2. Administration/Secretariat Office: Duties and working hours



The Department's Secretariat is responsible for student and administrative matters.

Student services are provided on all working days, and during the hours of 11.00

am to 13.00 pm, at the offices of the Department Secretariat, located on the ground floor of the Administration Building of the Kavala Campus.

Student issues include:

- registration Procedures
- students' records (grades, registration renewals, scholarships, etc.)
- granting Certificates and Degrees,
- granting certificates for legal use,
- issuing paper forms required for students' Internship,
- creating/filling in student lists, according to their course enrolment declaration
- registration cancellations of students who have two consecutive non-renewal of registration or three non-consecutive non-renewal of registration.

Regarding first-year student registrations, transfers and registration of those passing the qualifying exams in the Department, the following apply:

Registration Renewals - Course Declarations are carried out through the Electronic Secretariat at the beginning of each Semester, and for a period of approximately fifteen (15) days. Each student has his/her own personal code, obtained from the Department's Secretariat, with which s/he declares courses electronically.

After the lists of successful candidates in the National Examinations are sent by the Ministry of Education and Religious Affairs, the registration deadline for new entrants is set, which is common for all higher education institutions in our the country. This deadline should not be missed, otherwise latecomers lose the right to register. Registration of new entrants takes place in September.

From November 1 to 15, the Department's Secretariat, among others, deals with:

- Transfers, on the ground of financial, health and social issues (children of large families) unless otherwise specified by law.
- Enrolment of Higher Education Graduates, who succeeded in qualifying exams, held every year, at the beginning of December.

### 6.3. The Role of the Academic Advisor(Tutor)

The institution of the Academic Advisor (Tutor ) has been implemented by the Department of Accounting & Finance for a long time. Each year, prior to November 30, by a decision of the Department's Assembly, a member of the Teaching and Educational Staff is designated an academic advisor for each and every first-year student. This role involves guidance regarding their studies in the Department, along with their future prospects, i.e., after graduation (master and Ph.D. programmes, entering the job market, etc.). Students are required and encouraged to communicate regularly with their Academic Advisor, discuss educational issues and take advantage of his/her knowledge and experience throughout the years of studies.

### 6.4. Evaluation of the Educational Project

PERIODIC INTERNAL EVALUATION REPORTS OF THE NEW USP

The internal evaluation, which was the first stage of the process, is a regularly repeated participatory process and is carried out under the responsibility of the Institution's MODIP. It is essentially a self-evaluation process, which marks the institution's identity, as it captures and highlights all the characteristics of its operation, positive and negative points, and records its goals. The internal evaluation process is completed with the drafting of the Internal Evaluation Report, which is drawn up in accordance with the principles and guidelines of the Hellenic Authority for Higher Education (formerly A.D.I.P.), as they were formulated in accordance with both the institutional and regulatory framework of D.U.Th., as well as the relevant discussions with the competent bodies of the University and is approved by the Institution's administration.

#### Procedure for the annual internal evaluation

In the middle of each academic semester (at the ninth and/or the tenth week of the educational process) students are invited to visit <http://modip.duth.edu.gr> and (anonymously) complete questionnaires evaluating their instructors, along with the relevant courses. By answering certain questions they assess available educational materials, courses organization, textbooks, teaching methods, as well as their study methods for the exams. The answers are collected and analyzed by the Department's OM.EA members and the Quality Assurance Unit (MO.DI.P) of the University, they are discussed in the general assembly and decisions are made for improvement in case they are deemed necessary or important.

## 7. FACILITIES

### 7.1. Laboratory Rooms and Equipment

Adequately equipped classrooms and laboratory rooms of sufficient size for students are available. The Department of Accounting and Finance runs 6 laboratory classrooms designed with a capacity of 150 people, all equipped with PCs (one PC for each laboratory desk) with internet access and fixed projectors. The Department is supported by ICT services such as the electronic secretariat (e-secretariat), electronic education platform (e-learning), electronic mail (e-mail) and the Quality Assurance Information System (MODIP) of Kavala Campus.

### 7.2. Teaching Classrooms

Teaching takes place mainly in 12 classrooms with a total capacity of 630 people. Each classroom can accommodate up to 60 people and is equipped with presentation equipment and projection screens connected to a local computer with internet access. All the classrooms and laboratories are accessible for persons with disabilities (PWDs).

### 7.3. E-Learning

Our Department is equipped with special educational software programs concerning investment-business evaluation in the context of investment programs (development laws, NSRF, etc.), accounting (Xline, Union, Epsilon), analysis of financial statements (Finan expert), assessment of business value (Value) and Business Plan (Business Plan), which are the most modern tools available on the market in the field of application and training of students / business executives.

#### 7.4. Institutional Research Laboratories

The Accounting Laboratory of the Accounting and Finance Department of DUTH has come after the Accounting Lab which was founded (Official Gazette 836 /v.B/30.3.16) in the Department of Accounting and Finance, School of Management and Economics of the TEI of Eastern Macedonia and Thrace.

The Accounting Lab serves educational and research needs in the following fields: (a) Financial Accounting, Accounting Standardization and Accounting Principles, (b) Administrative Accounting and Costing, (c) Corporate, Group and Multinational Companies Accounting, (d) ) of Taxation and Auditing (e) Accounting Information Systems (f) Public Sector and NGOs Accounting and (g) Specialized Accounting and Integrated Reporting.

The aim of the above Lab is the continuous improvement of the organization and management of businesses and, at the same time, the contribution of accounting science and practice in the country.

#### 7.5. Mission

The mission of the Accounting Lab includes:

1. Coverage at undergraduate and postgraduate level of teaching and research needs of the Accounting and Finance Department, in subjects that fall within the laboratory's activities.
2. Organization of scientific lectures, workshops, seminars, symposia, conferences and other scientific events, the realization of publications and editions and the invitation of Greek and foreign internationally recognized scientists and other personages.
3. Support of doctoral and postdoctoral research in matters related to the scientific subjects of the Lab.
4. Cooperation with other academic institutions, research centers and institutes, Greek or foreign, as long as their scientific goals coincide.
5. Cooperation with public sector bodies, local government bodies, scientific and social bodies, business bodies, as well as international organizations, in order to contribute to the submission of proposals for the study and development of alternative methods of dealing with problems related to the research interests of the Lab.
6. Provision of services to private individuals and organizations of all kinds, according to P.D. 159/1984 (A' 53).
7. Organization or co-organization of educational or training programs /seminars or lifelong learning programs.
8. Development of basic and applied research projects at regional, national and international level, funded by national and international resources, in scientific fields related to the activity of the Lab or to individual fields of specialization of its members.
9. Organization of and participation in scientific lectures, workshops, seminars, symposia, conferences and other scientific events, publications and editions.
10. Promotion of the achievements of both the laboratory and the department in general, through networking activities, international collaborations, and invitations of Greek and foreign distinguished scientists.

For more information, please visit: <https://acclab.gr/>

## 8. THE UNDERGRADUATE STUDY PROGRAM

### Undergraduate Study Program per Semester

1st Semester							
	Subjects	C	T	L	W	P	ECTS
NA1	Micro-economics	CS	3	3			5
NA2	Foundations of Finance	CS	3	3			5
NA3	Financial Accounting I	CS	4	2	2		5
NA4	Financial Mathematics I	CS	4	2	2		5
NA5	Civil Law	CS	3	3			5
NO6	Informatics I	CS	4	2	0	2	5
Total ECTS Units			21	15	4	2	30

2nd Semester							
	Subjects	C	T	L	W	P	ECTS
NB1	Macroeconomics	CS	3	3			5
NB2	Financial Accounting II	CS	4	2	2		5
NB3	Foreign Language I	CS	4	2	2		5
NB4	Informatics II	CS	4	2		2	5
NB5	Financial Mathematics I	CS	4	2	2		5
NB6	Corporate Finance	CS	3	3	1		5
Total ECTS Units			22				30

3rd Semester							
	Subjects	C	T	L	W	P	ECTS
NB1	Business Management	CS	3	3			5
NB2	Capital and Money Markets and Financial Institutions	CS	3	3			5
NB3	Financial Accounting III	CS	4	2	2		5
NB4	Business Statistics	CS	4	2		2	5



NB5	Tax Accounting I	CS	3	2	1		5
NB6	E-Commerce	CS	4	2		2	5
Total ECTS Units			21				30

4th Semester							
	Subjects	C	T	L	W	P	ECTS
ND1	Bank Management	CS	3	3			5
ND2	Cost Accounting I	CS	3	2	1		5
ND3	International Economic Relations	CS	3				5
ND4	Financial Statement Analysis	CS	3	2	1		5
ND5	Research Methods	CS	4	2	2		5
ND6	Commercial Law	CS	3	3			5
Total ECTS Units			18				30

5th Semester							
	Subjects	C	T	L	W	P	ECTS
NE1	Labour Law	CS	3	3			5
NE2	Strategic Corporate Planning	CS	4	2	2		5
NE3	International Financial Reporting Standards I	CS	3	2	1		5
NE4	Cost Accounting II	CS	2	2	1		5
Selective compulsory two of the following four							
NE5	Foreign Language II	COS	4	2	2		5
NE6	Management Accounting	COS	3	3			5
NE7	E.U Institutions and Policy	COS	3	3			5
NE8	Marketing	COS	3	3			5
Total ECTS Units			19/(20 )				30

6th Semester							
	Subjects	C	T	L	W	P	ECTS
NF1	Auditing	CS	3	3			5
NF2	Consolidated Financial Statements	CS	3	2	1		5
NF3	International Financial Reporting Standards II	CS	3	2	1		5
NF4	Tax Accounting II	CS	2	1			5
Selective compulsory two of the following four							
NF5	Management Information Systems	COS	4	2		2	5
NF6	Accounting for Public Sector	COS	3	3			5
NF7	Applied Statistics	COS	4	2		2	5
NF8	Law for Transactions	COS	3	3			5
Total ECTS Units			19/(21 )				30

7th Semester							
	Subjects	C	T	L	W	P	ECTS
NG1	Feasibility studies	CS	4	2	2		5
NG2	Entrepreneurship	CS	3	3			5
NG3	Corporate Governance-Internal Audit	CS	3	3			5
Selective compulsory three of the following five							
NG4	Contemporary Issues in Accounting	COS	3	3			5
NG5	Business Process Management	COS	3	3			5
NG6	Management of Business Processes	COS	3	3			5
NG6	Educational technology on Accounting and Finance	COS	3	3			5
NG7	Multinational Enterprises- FDI	COS	3	3			5
NG8	Issues of Accounting and Tax law	COS	3	3			5
Total ECTS Units			19				30

8th Semester							
	Subjects	C	T	L	W	P	ECTS
NM1	International Financial Reporting Standards II	CS	3	2	1		5
NM2	Evaluation of Investment Projects	CS	3	2	1		5
Selective compulsory three of the following six							
NM3	Business Valuation	COS	3	3			5
NM4	Financial Derivatives	COS	3	3			5
NM5	Business Analytics	COS	3	3			5
NM6	Social Economy	COS	3	3			5
NM7	Risk Management	COS	3	3			5
NM8	Behaviour Finance and Accounting	COS	3	3			5
Total ECTS Units				18			30

Optional				
Final Year Project (dissertation)	Corresponds to 2 subjects in total			10
Work placement (internship)	Optional	PSI		10

Legend	
L : Lecture Hours per week	CS: Compulsory Subject
W/P: Workshop/Lab hours per week	COS: Compulsory Option Subject
	OS: Optional Subject
Prerequisites:	

Grades		
Greek	Definition	ECTS
10 to 8.5	Excellent	A
8.4 to 7	Very Good	B

6.9 to 6	Good	C
5.9 to 5.1	Fairly Good	D
5	Pass	E
4.9 to 4	Insufficient	FX
3.9 to 0	Bad	F

For further information, please visit : <http://af.duth.gr/>

## NOTES

GB: general background

SB: special background

SD: specialised general knowledge, skills  
development

MC: Mandatory Courses

EC: Elective Courses

OC: Optional Courses

## 9. POSTGRADUATE STUDY PROGRAMS IN THE DEPARTMENT

Three independent postgraduate programs have been organized by the Department of Accounting and Finance for years, namely: 1. Accounting and Audit, 2. Economics and Business Law, 3. International and European Economics.

### 9.1. Postgraduate study program in Accounting and Audit

The MSc Programme in Accounting and Auditing offered by our department aims at the deepening and expansion of scientific knowledge, techniques and promotion of research in the wider field of Accounting and Auditing. It provides students with specialized knowledge of the particular scientific field related to the development of international economic activities of companies, organizations and entities in both private and public sector.

### 9.2. History

The MSc Programme in Accounting and Auditing started its operation in 2012 as "Accounting, Auditing and International Transactions", and it is recognized by the state like every PSP of the Higher Education Institutes.

### 9.3. Goals and Objectives of the Postgraduate study program

The learning outcomes of Postgraduate studies refer to the set of knowledge, skills and abilities that postgraduate students must acquire and apply after the successful completion of the program.

The learning outcomes derive from the application of the appropriate methodology for planning and carrying out the teaching project (lectures, tutorials, seminars, individual and group assignments, practical exercises, laboratory exercises, educational materials and tools).

The learning outcomes are measurable, directly linked to specific forms of evaluation, in order to establish that they are achieved by the postgraduate students, provide transparency of the qualifications and contribute to the quality assurance of the educational work of the teachers of the Postgraduate studies. Finally, they contribute to develop quality professionals by enhancing competency in subject knowledge and intellectual capability.

The purpose of the program is:

The deepening and expansion of scientific knowledge, techniques and the promotion of research in the wider field of Accounting and Auditing, providing students with specialized knowledge of accounting science and auditing related to the development of international economic activities of companies, organizations and entities of the private and public sector of the economy and support it.

Objectives of the MSc:

- Promotion of knowledge in specific subjects.
- Development of research in related scientific areas of the Program.
- Creation of scientists capable of pursuing academic/research career
- Meeting the needs at postgraduate level for trained business executives in the private and public sector.
- Provision of necessary, high-level knowledge for efficient and effective control of human and financial resources.

- Development of interest for deeper learning and understanding of the increasingly complex and dynamic business environment.
- Preparation of executives capable of promoting the development of Greek businesses both at home and abroad.
- Training of executives for public administration and state-owned organizations and services - broader public sector.

#### 9.4. The postgraduate degree awarded

Successful completion of the Msc program leads to the acquisition of the 'Master's Degree in Accounting and Auditing', awarded by the Department of Accounting and Finance, of the Democritus University of Thrace

#### 9.5. Admissions

The number of admissions cannot be lower than ten (10) and higher than thirty (30) in total, per year, not including equivalent degrees, in case they exist.

Every Academic year, the programme accepts graduates of Economics, Finance, Accounting, Business Administration, Banking and related university departments. Graduates from other university departments are not excluded but priority is given to those whose degrees are related to the scientific field of economics or quantitative methods of analysis. Degrees and diplomas awarded by foreign higher education institutions should be recognized by DOATAP.

#### 9.6. Duration of studies

For the successful completion of the Master's program, students are required to successfully attend courses in (3) academic semesters for the full-time studies program and five (5) semesters for the part-time one, as well as to successfully complete and present their Master's thesis, which takes place in the third and final semester.

The maximum duration of studies is set at six (6) academic semesters. In case of exceeding it, the Director informs the Assembly of the department, which can decide to remove the student from the students' list of the program.

#### 9.7. Course schedule per semester

A Semester Compulsory core courses

No	Course	ECTS
1	Principles of Economics, Finance and Business Economics	6
2	Statistics and Research Methodology	6
3	Business Law	6
4	Accounting and Accounting Standards	6
5	Taxation	6
	Sum	30

## B Semester

No	Course	ECTS
1	Audit	6
2	Accounting Information Systems	6
3	International Accounting Standards and IFRS	6
	Sum	18

## Optional Compulsory courses

No	Course	ECTS
1	Two Optional Compulsory courses	12
	Sum	30

## C Semester Compulsory core courses

No	Course	ECTS
1	Master's Dissertation	30
	Sum	30

## Optional Compulsory courses

No	Course	ECTS
1	Principles of Economics, Finance and Business Economics	6
2	Statistics and Research Methodology	6
3	Business Law	6
4	Accounting and Accounting Standards	6
5	Taxation	6
	Sum	30

No	Course	ECTS
1	Costing and Management Accounting	6

2	International Accounting & Auditing Standards of Public Organizations	6
3	Business Valuation	6
4	Corporate Governance – Internal Audit	6
5	Acquisitions and mergers	6
	Sustainable Accounting (non-financial Reporting) & Business Ethics	
	Sum	30

## 9.8. The staff

The high level of the educational and research process is ensured through the cooperation of the academic staff of the Department of Accounting and Finance with members of other DUTH Departments, as well as distinguished scientists under contract, who have a cognitive subject suitable to the specialized topics of the Curriculum.

Besides, the whole process is supported by the provision of adequate infrastructure by the DUTH, Kavala Campus, the operation of the lending library and the possibility for students to access national and international databases. What is more, special emphasis is placed on the invitation of special scholars/scientists/people from the market to deliver special lectures on current issues related to the subject matter of the P.S.P.

In this context, the particular Master's program is an attractive educational and research pole and a wise choice. All of us who support this effort give our best to achieve the goals and effectiveness of the program and its distinction.

## 10. Postgraduate study program in Economics and Business Law

### 10.1. History

The MSc program "Economics and Business Law" operates in the Department of Accounting and Finance, School of Management Science and Economics of DUTH, according to the no. 3/26-6-2019 decision of the Governing Committee of the International Hellenic University (Official Gazette Issue B' 3727/08.10.2019) for the "Approval of the re-establishment of the Postgraduate Studies Program".

### 10.2. Goals and Objectives of the Postgraduate study program

The program aims at the deepening and expansion of scientific knowledge, techniques and the promotion of research in the wider area of Business Law and Economics that govern the establishment and operation of businesses. It provides students with specialized knowledge in these areas of law and economic science that are related to the operational and financial monitoring needs of commercial companies and businesses in general, their transactions with private and public sector entities, their development and expansion in European and international markets, as well as the reasons and causes of their transformation or their dissolution.

### 10.3. The postgraduate degree awarded

Successful completion of the MSc program leads to the acquisition of the 'Master's Degree in Economics and Business Law', awarded by the Department of Accounting and Finance of DUTH.



## 10.4. Admissions

In the MSc program, after selection, are accepted (mainly but not exclusively) graduates of the Departments of Economics, Law, Accounting, Business Administration, Finance, International Relations or Political Sciences. Graduates of other departments of Universities (domestic or recognized foreign ones) are not excluded although priority is given to those whose degrees are related to the subject areas of the programme.

## 10.5. Duration of studies.

The MSc program operates as a full-time studies program that lasts three academic semesters. Teaching of all courses takes place during the first two semesters of studies, while the last semester (the third) is devoted to the elaboration of the (mandatory) Diploma Thesis.

## 10.6. Staff

Apart from the D.E.P. members of our department, in the teaching of the postgraduate courses they participate members of other Departments of the Democritus University of Thrace, as well as members of other domestic or foreign Higher Education Institutes. Besides, there are other also categories of teachers that can participate, in accordance with the law and the special provisions of article 36 of Law 4485/2017.

## 10.7. Course schedule per semester

A Semester Compulsory core courses

No	Course	ECTS
1	LAW AND BUSINESS DEVELOPMENT	6
2	TAX LAW AND BUSINESS MANAGEMENT	6
3	METHODS AND COMPETITION ISSUES AND ELECTRONIC TRANSACTIONS/E-COMMERCE	6
4	BANKRUPTCY LAW AND FINANCIAL MONITORING OF BANKRUPTCY	6
5	RESEARCH METHODS IN ECONOMICS AND LAW	6
	Sum	30

B Semester

No	Course	ECTS
1	EUROPEAN/INTERNATIONAL LAW AND ECONOMIC RELATIONS	6
2	BANKING LAW AND BANKING ECONOMICS	6
3	LAW AND MANAGEMENT/ ADMINISTRATION OF PUBLIC LEGAL ENTITIES	6

4	LAW AND CORPORATE GOVERNANCE	6
5	DISPUTE RESOLUTION AND MEDIATION	6
	Sum	30

C Semester Compulsory core courses

No	Course	ECTS
1	Preparation of Diploma Thesis (Final Dissertation)	30
	Sum	30

## 11. Postgraduate study program in International and European Economics

### 11.1. History

The MPhil program "International and European Economics" operates in accordance with the provisions of Law 4485/2017, Government Gazette A 114/48-2017, article 32 (re-establishment according to the decision of the Senate no. 12th/2-4-2018 / Official Gazette Issue B' 1758/17.05.2018).

### 11.2. Goals and Objectives of the Postgraduate study program

The particular MPhil program aims to deepen and expand scientific knowledge and techniques, as well as to promote research in the field of International and European Economics.

### 11.3. The postgraduate degree awarded

Successful completion of the program leads to the acquisition of the Research Driven Master in Philosophy (MPhil) Degree in International and European Economics by the Department of Accounting and Finance of DUTH.

### 11.4. Admissions

In the MSc program, after selection, are accepted graduates of all Greek Universities departments or of equivalent recognized institutions abroad.

### 11.5. Duration of studies.

The minimum period for the conferment of the Research Driven Master of Philosophy is defined as four (4) semesters of study, the last of which is available for the preparation of the master's thesis.

### 11.6. Course schedule per semester

#### A Semester Compulsory core courses

	Course	(ECTS)
1	International Macroeconomics	10
2	International Accounting	10
3	Global Financial System and International Economic Relations	10
	Sum	30

#### B Semester Compulsory core courses

	Course	(ECTS)
1	Quantitative Methods and Research Methodology in International Economics	10
2	International Economic Law/ EU Law	10
3	EU Financial Instruments and Business Analytics	10
	Sum	30

#### C' Semester Compulsory core courses

	Course	(ECTS)
1	Preparatory to Research Activities	30
	Sum	30

#### D' Semester

	Course	(ECTS)
1	Mphil Dissertation	30
	Sum	30

## 12. DOCTORAL STUDIES in the DEPARTMENT

### 12.1. Eligibility criteria

Eligible for the preparation of doctoral thesis in the Department of Accounting and Finance are those who meet the following entry requirements:

- a) they are Master's degree holders and have a first cycle degree in Accounting and Finance - or in sciences related to the academic subjects of the Department - by Greek Higher Institutions or equivalent recognized Institutions abroad,

b) they hold a Master's Degree from an one-tier, undivided program in sciences related to the subject of one of the specializations of the postgraduate program of the Department of Accounting and Finance, organized by Greek Higher Institution Departments (Law 4485/2017, Article 46).

The selection of candidates and the preparation of a doctoral thesis in the Department of Accounting and Finance of DUTH. is based on the provisions of the Department's Doctoral Studies Regulations.

## 12.2. Duration

a) The duration for obtaining the Doctoral Degree is at least three (3) full calendar years from the date of appointment of the Three-Member Advisory Committee.

b) The maximum time for preparing the doctoral thesis is set at six (6) full calendar years from the date of appointment of the above mentioned Committee. This time period may be extended by two (2) additional years, upon application by the candidate and a documented decision of the Department's Assembly.

More information on the regulations for doctoral studies can be found in the Department's website <http://af.duth.gr>

## 13. SERVICES and STUDENT WELFARE OFFICE

### 13.1. European Programs Office (Erasmus)

The Department cooperates with the Office of European Educational Programs of the DUTH for the promotion of these programs. There is excellent cooperation and the obligations with the collaborating Institutions are fulfilled to the best degree (without delay and with accuracy). Head of the European Educational programs in our Department is Professor Athanasios Mandilas.

During the academic year, various actions are taken to inform the academic community about the mobility programs undertaken by the Department, such as:

At the beginning of each semester, there is an information day for the entire academic community about the mobility programs, where all the collaborations as well as the conditions for participation are presented.

There is a scheduled day and time during the week for informing students. The information is provided by the Head of the European programs office and/or the President of our Department.

There are relevant announcements both on the bulletin boards and on the Internet.

### 13.2. Library

The Library of the Kavala campus has been operating since 1989. In 2002 it was renamed as "Publications and Library Department" and is an independent department of the institution. Since 1998, it has been housed in a newly built two-story building, with a total area of 800 m<sup>2</sup>, with a lending department and a reading room with 200 seats for readers-researchers. Its collection includes 30,000 books, 3,000 accessible (electronic and offline) journal titles, as well as a large number of theses. The library is also a subscriber to 17 electronic sources of information (online databases, digital libraries, statistical databases, etc.).

As a modern academic library it is an integral part of the education, learning, support and promotion of the educational and research work of the University. Its mission is the provision, management and availability of information, the support of both undergraduate and postgraduate students, the reinforcement and support of the educational and research activities of the University and generally its essential participation in every activity that promotes education.

Electronic institutional repository "Theodoros Trivellas"

The majority of degree theses of our university students can be found in electronic form in this platform, which was created under the Program "New Library Services for the Organization, Presentation and Utilization of the Institution's Academic Content". With the help of the electronic repository, the protection, preservation and proper management of digital documents is implemented, as well as their availability to students and any researcher or interested party.

The electronic sources of information through the network of our Library, enable students to gain access to full book texts and scientific articles of the most recognized scientific databases, the main ones of which are the following:

Thompson Reuters Web of Science, Scopus, Science Direct, Elsevier Book Series, Elsevier Handbooks, Elsevier Reference Works, Referex Engineering, OCLC Worldwide Library Cooperative, Springer eBooks &

Full eBook Package, SpringerLink Book Series, EBSCOhost Online Research Database, Institute of Physics, ACS Publications, ACM Digital Library, American Institute of Physics, Wiley Online Library, Wolters Kluwer | OvidSP, OXFORD Online Journals, Taylor & Francis Online Journals, Taylor & Francis Group eBooks, National Documentation Center, Directory of Open Access Journals, Cambridge University Press, Emerald, EEE Xplore Digital Library Journal & Proceedings, Sage Journals, HighWire Press, NUMDAM, Project Euclid, e.t.c.



### 13.3. Students Club

According to Law 1404/1983, there is a Student Club in every institution the purpose of which is to provide students with benefits and facilities, and in general to care for accommodation, food, cultural cultivation, medical care and sports activities. The student club also ensures that students can be awarded with scholarships or provided with interest-free loans, based on their financial status combined with their academic performance. The Student restaurant is located on the ground floor of the F2 residence hall.



### 13.4. Accommodation/Students Halls of Residence

Students who come from low-income families, are entitled to free accommodation in the Student Halls of Residence. Social and economic criteria are considered for the selection of the students eligible to be accommodated in the Students Halls of Residence.

Detailed information on the Students Club facilities of the Kavala campus is provided by the Student Club secretariat located on the ground floor of the residence hall F1.

Student benefits are granted only if the duration of their studies does not exceed the normal duration (8 semesters) by more than 50%.

Tel: 2510 462361, 2510 462362

tfm@kav.duth.gr

### 13.5. Student Health Care Service

Uninsured undergraduate, postgraduate students, and PhD candidates are entitled, according to Ministerial Circular No. 171598/Z1/12.12.2017 of the Ministry of Education, to full medical, pharmaceutical, and hospital care within the National Health System, with the expenses covered by the Health Services Organization (EOPYY).

### 13.6. The University Gym

The mission of the Gym is to ensure the organization and operation of sports programs and activities for the students and all the staff of the institution. All programs aim at improving the quality of life for the members of our academic community through exercise and physical activities. Taking advantage of their free time and through their participation in the programs, the members of the gym ensure their physical, psychological and social well-being.

The sports facilities are at the disposal of all students as well as the academic and administrative staff. Various programs operate in the gym located on the ground floor of the F3 student residence:

- Muscular strengthening
- Cardio Fitness
- Fitness and weight control programs
- Traditional dances
- Martial arts
- Ping pong

The necessary supporting documents for participation in the gym's programs are:

- Certificate of Studies
- Student Pass
- 2 recent photos
- Doctor's certificate
- Solemn Declaration (provided by the gym)

### 13.7. Sports and Cultural Activities

Participating students can also join the athletic teams representing the University in various student championships (internal, inter-university and international) organized during the academic year. Students also participate in several cultural activities organised either by the Department, by student associations, or by external organisations.

### 13.8. Network Operations Center (NOC)– Electronic Services

The IT Service in Kavala is responsible for the smooth operation, maintenance and development of the equipment, connections and data network services of the Kavala and Drama campuses.

In the aforementioned campuses the university has created, maintains and continuously develops a high-speed Data Network that connects each department with Greek and international Networks, and the Internet. Through the Data Network, all members of the academic community are provided with a set of network services in order to support and promote education, research and administrative operation of the Institution.

## 14. INTERNATIONAL DIMENSION and PARTNERSHIPS

### 14.1. Participation of teachers from abroad

There is a significant number of foreign teachers visiting our university for teaching purposes. Every year we welcome more than 15 incoming teachers who teach both students of our department and the incoming Erasmus students. Similarly, the department's academic staff teach (in collaboration with educational institutions) in foreign universities abroad within the framework of interdepartmental agreements between the respective Educational Institutions. The department of Accounting and Finance is involved in more than 120 interdepartmental agreements -Bilateral Agreements- with EU Educational Institutions.

### 14.2. Participation of foreign students

Foreign students actively participate in the educational process. Every year we accept 15-25 incoming students from various EU Educational Institutions, who attend courses, prepare dissertations or carry out their internship. A large number of courses (more than 20) are organized and taught in English by the department's academic staff, beyond their working hours. Accordingly, a large number of students of our department study in educational institutions abroad.

### 14.3. The Department's participation in Programs of international educational cooperation at the level of undergraduate studies

The department of Accounting and Finance participates in the international educational cooperation programs ERASMUS + with over 120 bilateral cooperation agreements (Bilateral Agreements) with universities and research institutions abroad -mainly in European countries - that enable students to make part of their studies (up to 2 semesters) at one of the collaborating European Educational Institutions.

The department also participates in other European university networks which include more than 150 partner European universities with great opportunities and possibilities for students (Intensive programs, exchanges, research, etc.).

### 14.4. Bilateral agreements with institutions abroad

The Department of Accounting and Finance collaborates with a large number (more than 40) of Educational Institutions abroad making use of European programs such as Erasmus, LLP, and it participates with Inter-University Agreements (Bilateral Agreements) in:

- Exchange / mobility of students
- Exchange / mobility of administrative staff
- Other University networks
- Intensive programs

It follows a number of educational Institutions abroad that our department collaborates with:



	Inter University Agreements (B.A.)		Web sites
1	Austria	Berufpedagogische Academy, Wien	<a href="http://bpa-wien.ac.at">http://bpa-wien.ac.at</a>
2	Austria	FH Joanneum Gesellschaft mbH	<a href="http://www.fh-joanneum.at">http://www.fh-joanneum.at</a>
3	Belgium	Katholieke Hogeschool Kempen	<a href="http://www.khk.be">http://www.khk.be</a>
4	Belgium	Karel de Grote Hogeschool, Antwerpen	<a href="http://www.kdg.be">http://www.kdg.be</a>
5	Belgium	KATHO Katholieke Hogeschool Zuid-West-Vlaanderen	<a href="http://www.katho.be">http://www.katho.be</a>
6	Belgium	Paul-Henri-Spaak, ISIB, Brussels	<a href="http://www.isib.be">http://www.isib.be</a>
7	Czech Rep	Brno University of Technology	<a href="http://www.vutbr.cz">http://www.vutbr.cz</a>
8	Denmark	University of Southern Denmark, Odense	<a href="http://www.sdu.dk">http://www.sdu.dk</a>
9	France	Universite Blaise Pascal, Clermont-Ferrand	<a href="http://www.univ-bpclermont.fr">http://www.univ-bpclermont.fr</a>
10	France	Universite de Bretagne Sud, Vannes	<a href="http://www.univ-ubs.fr">http://www.univ-ubs.fr</a>
11	France	Universite Paris 13, Paris Nord	<a href="http://www.univ-paris13.fr">http://www.univ-paris13.fr</a>
12	France	USTL Universite des Sciences et Technologies de LILLE	<a href="http://ustl1.univ-lille1.fr">http://ustl1.univ-lille1.fr</a>
13	France	Universite Paul Verlaine - Metz	<a href="http://www.univ-metz.fr">http://www.univ-metz.fr</a>
15	Germany	Fachhochschule Wurzburg	<a href="http://www.fh-wuerzburg.de">http://www.fh-wuerzburg.de</a>
16	Germany	Hochschule Magdeburg-Stendal (FH)	<a href="http://www.hs-magdeburg.de">http://www.hs-magdeburg.de</a>
17	Germany	European University of Applied Sciences, Bruhl	<a href="http://www.eufh.de">http://www.eufh.de</a>
18	Germany	Fachhochschule Brandenburg	<a href="http://www.fh-brandenburg.de">http://www.fh-brandenburg.de</a>
19	Germany	Fachhochschule Nurnberg	<a href="http://www.fh-nuernberg.de">http://www.fh-nuernberg.de</a>
20	Germany	Fachhochschule Trier	<a href="http://www.fh-trier.de">http://www.fh-trier.de</a>
21	Germany	Fachhochschule Kempten	<a href="http://www.fh-kempten.de">http://www.fh-kempten.de</a>
22	Ireland	Institute of Technology, Sligo	<a href="http://www.itsligo.ie">http://www.itsligo.ie</a>
23	Ireland	Cork Institute of Technology	<a href="http://www.cit.ie">http://www.cit.ie</a>
24	Latvia	Banking Institute of Higher Education, Riga	<a href="https://www.ba.lv/university/">https://www.ba.lv/university/</a>
25	Latvia	Rigas Tehniska Universitate	<a href="http://www.rtu.lv">http://www.rtu.lv</a>
26	Lithuania	Vytautas Magnus University	<a href="http://www.vdu.lt">http://www.vdu.lt</a>
27	Lithuania	Alytaus Kolegija	<a href="http://www.akolegija.lt">http://www.akolegija.lt</a>
28	Lithuania	Vilnius Kolegija	<a href="http://www.viko.lt">http://www.viko.lt</a>

	Inter University Agreements (B.A.)		Web sites
29	Finland	Kokkola University of Applied Sciences	<a href="http://www.cou.fi">http://www.cou.fi</a>
30	Finland	Mikkeli University of Applied Sciences	<a href="http://www.mikkeli.amk.fi">http://www.mikkeli.amk.fi</a>
31	Norway	Telemark University College, Bo	<a href="http://www.hit.no">http://www.hit.no</a>
32	Poland	Akademia Techniczo Bielsku-Bialej	<a href="http://www.ath.bielsko.pl">http://www.ath.bielsko.pl</a>
33	Poland	The Karol Asdamiecki University of Economics in Katowice	<a href="http://english.ae.katowice.pl">http://english.ae.katowice.pl</a>
34	Portugal	ISCAC de Coimbra	<a href="http://www.iscac.pt">http://www.iscac.pt</a>
35	Portugal	Porto University College	<a href="http://www.ipp.pt">http://www.ipp.pt</a>
36	Romania	Universite Valahia Targoviste	<a href="http://www.valahia.ro">http://www.valahia.ro</a>
37	Romania	Universitate de Vest Din Timisoara	<a href="https://www.uvt.ro/ro/">https://www.uvt.ro/ro/</a>
38	Spain	Universidad Politecnica de Valencia	<a href="http://www.upv.es">http://www.upv.es</a>
39	Spain	Universidad de San Sebastian	
40	Spain	Universidad de Girona	<a href="http://www.udg.edu">http://www.udg.edu</a>
41	Sweden	Karlstads University	<a href="http://www.kau.se">http://www.kau.se</a>
42	Sweden	Vaxjo University College	<a href="http://vxu.se">http://vxu.se</a>
43	Turkey	Kahramanmaraş Sattıkcı İmam University	<a href="http://www.ksu.edu.tr">http://www.ksu.edu.tr</a>
44	Turkey	Bahçeşehir University	<a href="http://www.bahcesehir.edu.tr">http://www.bahcesehir.edu.tr</a>
45	Turkey	Trakya University	<a href="https://www.trakya.edu.tr/">https://www.trakya.edu.tr/</a>
46-	Κύπρος	Neapolis University of Paphos	<a href="https://www.nup.ac.cy/gr/">https://www.nup.ac.cy/gr/</a>

The list is longer, changing and expanding all the time. New Contracts are under negotiation

During the last five years, fifty-two (52) students of the Department of Accounting and Finance moved to other Institutions in the framework of academic / research activities, and more than seventy-five (75) students of other Institutions abroad came in our department, in Kavala. We welcome, host and integrate students into the educational process together with the department of Management Science and Technology.

### **Credit transfer system (ECTS)**

The students of our department who study in Institutions abroad transfer and recognize / certify the teaching units that they acquire during their studies.

Also, the incoming foreign students recognize / secure the teaching units (they acquire during their studies in our department) in their Institutions.

### **International distinctions of the Undergraduate Program**

Faculty members and students of both the Department of Accounting and Finance and other departments of DUTH (University Campus of Kavala) participate in conferences / meetings of the 3 Inter-

University Networks (PrimeNetworking, AFECA and ETAP). Almost every year they occupy 1st or 2nd place in the annual conference of the PrimeNetworking network, are distinguished in AFECA and ETAP networks, and generally play an organizational and leading role in the International Programs they participate. Members of our Accounting and Finance department have been elected to participate in the above networks' board of trustees.

## 14.5. European Networks

The Department of Accounting and Finance participates (founding member) in the following inter-university networks:

## 14.6. Prime Networking - Euroweek

Our School is a founding member of PrimeNetworking, participating in it for more than twenty (20) years. This network consists of eighteen (18) Universities and Technological Educational Institutions of the European Union (as well as one of Latin America), and its purpose is to encourage cooperation between professors, students and administrative staff.

An important event of this network is Euroweek. Once a year, the annual meeting (Euroweek conference) of teachers and students takes place in a member country of the network. The purpose of this meeting (Euroweek conference) is the presentation of papers by (a) students and (b) teachers. In terms of (a), students, guided by their teachers, try to present innovative work. Students of our department cooperate with students of two other European Institutions and, under the supervision of their teachers, they make a team effort to achieve their goal.

The working groups are set up every November and cooperate for 6 months to complete their research. In the Euroweek conference they present their work, which is evaluated by committees of teachers. Every student is entitled after this process to secure an elective course. Regarding (b), teachers can present research or ongoing research at the scientific seminar held during the week.

Euroweek has been organized for 20 years with more than 2,500 students and more than 900 teachers (coming from all Educational Institutions - members of the network).

The benefits to both students and teachers are significant because they: (a) learn to work and collaborate at European level, (b) collaborate online, (c) practice English / French / German languages and (d) implement what has been taught in their universities.

Responsible leader for our University is Professor Dimitrios Madytinos, who has been elected 6 times as executive board member of the network's five-member board dealing with academic affairs. Athanasios Mandilas of the Department of Accounting & Finance is the Deputy.

## 14.7. AFECA

AFECA (L 'Association des Formations Européenes à la Comptabilité et à l'Audit) is an association of several European universities to promote the international education of students and the scientific collaboration in the fields of Accounting. It was founded in 1993 with six members, now 16. It consists of higher education institutions from Austria, Belgium, Finland, France, Hungary, Lithuania, Portugal, Spain, Romania, the United Kingdom, Germany, Italy, Switzerland, the United States and Russia.

The annual event that comprises the focal point of AFECA activities is the AFECA IP (AFECA Intensive Program). It lasts 10 days and is held in one of the member universities in alternation. Every year,

approximately 100 participants (both students and professors/academics) participate in the the particular event.

During the AFECA IP students acquire expert knowledge along with soft skills by working in multicultural and interdisciplinary teams. It is also an opportunity to enhance their language skills. Students work in small groups on case studies in the fields of Accounting and Financial Statement Analysis. Being supervised by their teachers, the students work on case studies, prepare presentations and present their findings. The conference languages are English and French.

The program also contains workshops on current topics, where students are given the chance to listen to presentations by academics and participate in group discussions. Besides, there are common leisure activities that boost the intercultural exchange between participants.

AFECA activities are supported by the European Union and subsidized by Erasmus.

Until 2013, AFECA has implemented 20 annual intensive programs (IP), in 13 different countries, in which a total of over 2,700 students participated. Since 2014, the network has submitted and achieved the approval of 3 Strategic Partnership programs in Higher Education within the framework of the Erasmus + Program.

Responsible leader for both our university and the Department of Accounting & Finance is Professor Athanasios Mandilas, while Deputy is the Assistant Professor Dimitrios Kourtidis of our Department.

<http://afeca.eu/>

#### 14.8. ETAP

European Taxation and Accounting in Practice (ETAP) is a network for Accounting and Finance and consists of 14 educational Institutions in Europe. Our School of Economics and Business Administration has been participating for the last two years. Responsible (Responsible leader) for the Department of Accounting and Finance is Professor Athanasios Mandilas, while the Deputy is Ms. Konstantina Tsoktouridou.

#### 14.9. EBEEC Conference

EBEEC is an international scientific conference held by the Department of Accounting and Finance on developments in Eastern Europe and the Balkans. The aim is to interpret and analyze the socio-economic developments in the economies of these countries and to promote research in this field. The conference is held in cooperation with various Universities in the region, both in Kavala and in countries where the collaborating Universities are based. The conference has managed to attract a significant number of scientists and has established itself as a reference point for scientific research in this field. The important role of the conference is documented by the fact that it collaborates with scientific bodies such as Elsevier and Springer Edition that publish the articles presented in it. Sixteen conferences have already been held so far; the last one -16th - took place in May 2024 in the city of Vilnius, Lithuania.

## 15. REFERENCE to the DEPARTMENT and UNIVERSITY REGULATIONS

To make things easier for the students of the Department of Accounting and Finance, below, please find a list of hyper-connections to the various regulations valid in the Department and/or the University, namely:

- **Department's website:** <http://af.duth.gr/>

- **Regulation of Undergraduate Studies:**

[http://af.duth.gr/wp-content/docs/kanonismoi/20.1\\_kanonismos\\_spoudon.pdf](http://af.duth.gr/wp-content/docs/kanonismoi/20.1_kanonismos_spoudon.pdf)

- **Postgraduate Studies :**

<http://af.duth.gr/%ce%bc%ce%b5%cf%84%ce%b1%cf%80%cf%84%cf%85%cf%87%ce%b9%ce%b1%ce%ba%ce%ac/>

- **Regulation of Doctoral Studies:** <http://af.duth.gr/wp-content/docs/2021/fek4962b.pdf>

- **Diploma Thesis Regulations:** <http://af.duth.gr/ptyxiakes/>

- **Research Lab:** <https://acclab.gr/>

- **Internship Regulations Rule (in Greek):**

[http://af.duth.gr/wp-content/docs/kanonismoi/20.3\\_kanonismos\\_praktikis.pdf](http://af.duth.gr/wp-content/docs/kanonismoi/20.3_kanonismos_praktikis.pdf)

- **Staff of the department :** <http://af.duth.gr/prosopiko/>

- **Mobility Regulation:**

[http://af.duth.gr/wp-content/docs/kanonismoi/20.2\\_kanonismos\\_kinitikotitas.pdf](http://af.duth.gr/wp-content/docs/kanonismoi/20.2_kanonismos_kinitikotitas.pdf)

- **Quality Policy – Department of Accounting and Finance:**

<http://af.duth.gr/%ce%b4%ce%b9%ce%b1%cf%83%cf%86%ce%b1%ce%bb%ce%b9%cf%83%ce%b7-%cf%80%ce%bf%ce%b9%ce%bf%cf%84%ce%b7%cf%84%ce%b1%cf%83/>

- **Code of Ethical Conduct:**

<http://af.duth.gr/%ce%bf%ce%b9-%cf%83%cf%80%ce%bf%cf%85%ce%b4%ce%ad%cf%82-%cf%83%cf%84%ce%bf-%cf%84%ce%bc%ce%ae%ce%bc%ce%b1/>