

# Table of Contents

## CHAPTER 1: FINANCE & ECONOMICS

### Unit 1.1: Macroeconomics

[Extract from: Blanchard, Olivier. 2002. *Macroeconomics*. Prentice Hall] ..... 15

### Unit 1.2: Financial Markets

[Extract from: Giddy, Ian. 1994. *Global Financial Markets*. Houghton Mifflin] ..... 21

### Unit 1.3: Investment Risk

[Extract from: McNulty J. et al. 2002. "What's Your Real Cost of Capital?". *Harvard Business Review*. Vol. 8, No. 10] ..... 27

### Unit 1.4: Trade Theory

[Extract from: Caves R., Frankel J., Jones R. 1992. *Διεθνές Εμπόριο και Πληρωμές*. Εκδόσεις Παπαζήση]. ..... 33

### Unit 1.5: Mathematics

[Extract from: De La Fuente, Angel. 2000. *Mathematical Methods and Models for Economics*. Cambridge University Press] ..... 39

### Unit 1.6: Financial Institutions

[Extract from: Saunders, Anthony. 1997. *Financial Institutions Management: A Modern Perspective*. Irwin Publishing] ..... 47

### Unit 1.7: Securities

[Extract from: Sharpe, William et al. 1995. *Investments*. Prentice Hall] ..... 54

### Unit 1.8: Applied Econometrics

[Extract from: Ανδρικόπουλος, Α. 2003. *Οικονομετρία: Βασική Θεωρία και Εφαρμογές*. Εκδόσεις Μπένου] ..... 60

<b>Unit 1.9: Theoretical Econometrics</b>	
[Extract from: Judge, George et al. 1988. <i>Introduction to the Theory and Practice of Econometrics</i> . Wiley] . . . . .	67
<b>Unit 1.10: Investment Analysis</b>	
[Extract from: Elton, Edwin et al. 1995. <i>Modern Portfolio Theory and Investment Analysis</i> . John Wiley & Sons]. . . . .	73
<b>Unit 1.11: Stock Exchange</b>	
[Stock Exchange Review / Stock Outlook / Industrial Sectors]. . . . .	79
<b>Unit 1.12: Announcements</b>	
[Public Tender / Press Release / Financial Report] . . . . .	88

## CHAPTER 2: ACCOUNTING

<b>Unit 2.1: Financial Accounting</b>	
[Extract from: Παπάς Αντώνης. 2002. <i>Χρηματοοικονομική Λογιστική: Θεωρητικά &amp; Πρακτικά Θέματα</i> . Εκδόσεις Μπένου]. . . . .	99
<b>Unit 2.2: Tax Accounting</b>	
[Extract from: Χέβας, Δημοσθένης. 2000. <i>Ειδικά Λογιστικά &amp; Φορολογικά Θέματα Εταιρειών</i> . Εκδόσεις Οικονομικού]. . . . .	106
<b>Unit 2.3: Cost Accounting</b>	
[Extract from: Βενιέρης Γ., Κοέν Σ., Κωλέτση Μ. 2005. <i>Λογιστική Κόστους: Αρχές και Εφαρμογές</i> . P.I. Publishing] . . . . .	113
<b>Unit 2.4: Management Accounting</b>	
[Extract from: Horngren, Foster, & Datar. 2007. <i>Cost Accounting: A Managerial Emphasis</i> . Prentice Hall] . . . . .	122
<b>Unit 2.5: Financial Statements [1] &amp; Auditor's Report</b>	
[Balance Sheet / Income Statement / Auditor's Report] . . . . .	129
<b>Unit 2.6: Financial Statements [2] &amp; Accounting Principles</b>	
[Cash Flow Statement / Significant Accounting Policies] . . . . .	140

## CHAPTER 3: BUSINESS ADMINISTRATION

### Unit 3.1: Management

[Extract from: Μπουραντάς Δημήτριος. 2002. *Μάνατζμεντ: Θεωρητικό Υπόβαθρο, Σύγχρονες Πρακτικές*. Εκδόσεις Μπένου] ..... 153

### Unit 3.2: Organizational Behaviour

[Extract from: Bolino M. et al. 2002. "Citizenship Behaviour and the Creation of Social Capital in Organizations". *Academy of Management Review*. Vol. 27, No. 4] ..... 161

### Unit 3.3: Compensation

[Extract from: Wade J.B. & Carpenter M.A. 2002. "Micro-level Opportunity Structures as Determinants of Non-CEO Executive Pay". *Academy of Management Journal*. Vol. 45, No. 6] ..... 168

### Unit 3.4: Human Resource Management

[Extract from: Παπαλεξανδρή Α., Μπουραντάς Δ. 2003. *Διοίκηση Ανθρωπίνων Πόρων*. Εκδόσεις Μπένου] ..... 175

### Unit 3.5: Product Management

[Extract from: Πανηγυράκης Γεώργιος. 1999. *Στρατηγική Διοίκηση Επόνυμου Προϊόντος*. Εκδόσεις Σταμούλη] ..... 184

## CHAPTER 4: CORPORATE LAW

### Unit 4.1: Articles of Association

[Certificate of Incorporation and Key Articles of Association] ..... 193

### Unit 4.2: Contractual Agreements

[Sample Consultancy Contract - Key Points] ..... 201

## CHAPTER 5: MARKETING & COMMUNICATION

### Unit 5.1: Company Profile [1]

[Corporate Social Responsibility and Targets] ..... 213

<b>Unit 5.2: Company Profile [2]</b>	
[History, Strategy and Corporate Values] .....	221

## CHAPTER 6: THE EUROPEAN UNION

<b>Unit 6.1: Institutions of the European Union</b>	
[Functions and Procedures] .....	231
<b>Unit 6.2: The European Central Bank</b>	
[Functions and Procedures] .....	240