Accreditation Report
for the Postgraduate Study Programme of:

Accounting and Finance

Institution: Athens University of Economics and Business
Date: 1 November 2023
Report of the Panel appointed by the HAHE to undertake the review of the Postgraduate Study Programme of Accounting and Finance of the Athens University of Economics and Business for the purposes of granting accreditation.
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PART A: BACKGROUND AND CONTEXT OF THE REVIEW

I. The External Evaluation & Accreditation Panel

The Panel responsible for the Accreditation Review of the postgraduate study programme of Accounting and Finance of the Athens University of Economics and Business comprised the following four (4) members, drawn from the HAHE Register, in accordance with Laws 4009/2011 & 4653/2020:

1. EFSTATHIADES ANDREAS (Chair)
   European University Cyprus

2. DEDOUSIS EVANGELOS
   The American University in Dubai (AUD)

3. VOUKELATOS NIKOLAOS
   University of Kent

4. FASOULAS MARIOS
   University of Ioannina
II. **Review Procedure and Documentation**

The panel was put together by HAHE which consisted of the individuals named at the front of this report of which they are the authors. The visit was held remotely on 23rd and 25th of October 2023. In preparation for this meeting, EEAP considered all the relevant documents that are required for the accreditation which is uploaded on ETHAE platform. Additional information requested by EEAP has been provided.

Prior to the visit the EEAP read all the provided material. The EEAP met on the evening of the first day to allocate tasks and identify areas that are needed to pay some further attention in. Overall, the information provided, and preparedness of the team was sufficient to conduct a thorough review of the department’s and course progress and to provide a fair view on the degree to which it meets the accreditation requirements.

The visit took place remotely over two days during which we met with representatives from the following groups: teaching staff members, students, graduates, and employers & social partners. At the beginning and end of the visit, the EEAP met with the Head of the department, the director of the PSP program, the Steering Committee/OMEA members, MODIP members and staff, and the Vice Rector of Academic Affairs / President of MODIP. The Rector of the university attended the meeting at the beginning of the visit. We were also provided with a video of the main facilities.

Overall, the EEAP were greeted warmly, and found the University team to be knowledgeable, enthusiastic, and well prepared.
III. Postgraduate Study Programme Profile

The PMS in Accounting and Finance was established in 2004, with subsequent revisions in 2009, 2014 and 2023. The PMS is taught in the Greek language and leads to the award of the MSc in Accounting and Finance. It addresses 3 equivalent directions that the student can follow: i.e. (a) Accounting & Auditing (b) Accounting & Finance and (c) Finance, Investment & Risk Management.

The PSP offers:

a. A 12-months full-time program, designed to meet the needs of graduates, with lectures taking place mainly during the morning or in the afternoon.
b. A 24-months part-time program, designed to meet the needs of business executives, where lectures are conducted in the evenings.

Teaching staff includes faculty members from the Accounting & Finance Department of the university, faculty members from other universities as well as top executives from the relevant fields in the industry. All faculty members who teach at PMS are active researchers and use their international teaching and research experience in teaching PMS courses as well as in supervising theses work.

The program’s curriculum is equivalent to 75 ECTS. The courses are distributed over 4 x 2 months of teaching, plus a period of preparation of the diploma thesis and non-compulsory internship. The courses are equivalent to 60 ECTS, and the thesis to 15 ECTS.

Upon successful completion of the Program, the graduates develop both comprehensive and specialized knowledge on the core concepts, the best practices and the most recent trends in Accounting and Finance; The employment prospects the graduates are characterized as good.
PART B: COMPLIANCE WITH THE PRINCIPLES

PRINCIPLE 1: QUALITY ASSURANCE POLICY AND QUALITY GOAL SETTING FOR THE POSTGRADUATE STUDY PROGRAMMES OF THE INSTITUTION AND THE ACADEMIC UNIT

INSTITUTIONS SHOULD APPLY A QUALITY ASSURANCE POLICY AS PART OF THEIR STRATEGIC MANAGEMENT. THIS POLICY SHOULD EXPAND AND BE AIMED (WITH THE COLLABORATION OF EXTERNAL STAKEHOLDERS) AT THE POSTGRADUATE STUDY PROGRAMMES OF THE INSTITUTION AND THE ACADEMIC UNIT. THIS POLICY SHOULD BE PUBLISHED AND IMPLEMENTED BY ALL STAKEHOLDERS.

The quality assurance policy of the academic unit should be in line with the quality assurance policy of the Institution and must be formulated in the form of a public statement, which is implemented by all stakeholders. It focuses on the achievement of special goals related to the quality assurance of the study programmes offered by the academic unit.

Indicatively, the quality policy statement of the academic unit includes its commitment to implement a quality policy that will promote the academic profile and orientation of the postgraduate study programme (PSP), its purpose and field of study; it will realise the programme’s goals and it will determine the means and ways for attaining them; it will implement appropriate quality procedures, aiming at the programme’s improvement.

In particular, in order to implement this policy, the academic unit commits itself to put into practice quality procedures that will demonstrate:

a) the suitability of the structure and organisation of postgraduate study programmes
b) the pursuit of learning outcomes and qualifications in accordance with the European and National Qualifications Framework for Higher Education - level 7
c) the promotion of the quality and effectiveness of teaching at the PSP
d) the appropriateness of the qualifications of the teaching staff for the PSP
e) the drafting, implementation, and review of specific annual quality goals for the improvement of the PSP
f) the level of demand for the graduates’ qualifications in the labour market
g) the quality of support services, such as the administrative services, the libraries and the student welfare office for the PSP
h) the efficient utilisation of the financial resources of the PSP that may be drawn from tuition fees
i) the conduct of an annual review and audit of the quality assurance system of the PSP through the cooperation of the Internal Evaluation Group (IEG) with the Institution’s Quality Assurance Unit (QAU)

Documentation

- Quality Assurance Policy of the PSP
- Quality goal setting of the PSP

Study Programme Compliance

I. Findings

The quality assurance policy of the PMS in Accounting and Finance of the Economic University of Athens is fully compatible with the quality assurance policy of the University and focuses on the continuous improvement of its quality and its educational, research and administrative work.

The purpose of the Quality Policy is to safeguard the smooth operation and the continuous improvement of the educational and research activities, according to
contemporary international academic and research practices.

In particular, the implementation of the PMS quality policy ensures among others:

• the appropriateness of the structure and organization of the PSP
• the development and improvement of the PSP curriculum to address the changing needs of the target market
• the pursuit of learning outcomes and qualifications in accordance with the European and National Framework of Higher Education Qualifications,
• the quality and effectiveness of teaching work,
• the quality of the research work of the faculty members,
• the suitability of the qualifications of the teaching staff,

The program goals are characterized as SMART and all parties involved are committed for the achievement of those goals.

The quality goals are paired with appropriate KPIs which are updated and communicated to all parties involved.

II. Analysis

The quality assurance procedures are subject to periodic evaluation, which is carried out by the Academic Program Committee and OMEA, in collaboration with MODIP of the University. The final decisions are made by the General Assembly of the Department.

The Academic programme committee monitors the program delivery and develops proposals to the General Assembly related to the programme content and delivery process.

For continuous improvement the programme benefits from formal feedback received from external stakeholders through the recently established Advisory Board. The Academic committee takes the necessary steps to ensure the proper link and integration of the academic staff research activities in the curriculum. One important source of feedback for monitoring and improving quality are the students’ courses evaluations.

The programs quality policy is available on the School's website. The program director communicates the quality policy to the academic and administrative staff of the PMS as well as to the students.

III. Conclusions

Based on the documentation provided, feedback from interviews of all the stakeholders, students, academic and administrative staff, employers and other social groups, the panel reached the conclusion that the program has in place an effective quality assurance policy and related procedures.
Panel Judgement

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Panel Recommendations

R1.1 The department should consider presenting the quality policy and the corresponding actions and procedures implemented by the program, to the newly admitted students in a special briefing meeting at the beginning of each academic year.
PRINCIPLE 2: DESIGN AND APPROVAL OF POSTGRADUATE STUDY PROGRAMMES


The academic units develop their postgraduate study programmes following a well-defined procedure. The academic profile and orientation of the programme, the research character, the scientific objectives, the specific subject areas, and specialisations are described at this stage.

The structure, content and organisation of courses and teaching methods should be oriented towards deepening knowledge and acquiring the corresponding skills to apply the said knowledge (e.g. course on research methodology, participation in research projects, thesis with a research component).

The expected learning outcomes must be determined based on the European and National Qualifications Framework (EQF, NQF), and the Dublin Descriptors for level 7. During the implementation of the programme, the degree of achievement of the expected learning outcomes and the feedback of the learning process must be assessed with the appropriate tools. For each learning outcome that is designed and made public, it is necessary that its evaluation criteria are also designed and made public.

In addition, the design of PSP must consider:

- the Institutional strategy
- the active involvement of students
- the experience of external stakeholders from the labour market
- the anticipated student workload according to the European Credit Transfer and Accumulation System (ECTS) for level 7
- the option of providing work experience to students
- the linking of teaching and research
- the relevant regulatory framework and the official procedure for the approval of the PSP by the Institution

The procedure of approval or revision of the programmes provides for the verification of compliance with the basic requirements of the Standards by the Institution’s Quality Assurance Unit (QAU).

Documentation

- Senate decision for the establishment of the PSP
- PSP curriculum structure: courses, course categories, ECTS awarded, expected learning outcomes according to the EQF, internship, mobility opportunities
- Labour market data regarding the employment of graduates, international experience in a relevant scientific field
- PSP Student Guide
- Course and thesis outlines
Teaching staff (name list including of areas of specialisation, its relation to the courses taught, employment relationship, and teaching assignment in hours as well as other teaching commitments in hours)

Study Programme Compliance

I. Findings

Originally established in 2003 and re-established in 2018, the MSc program in Accounting and Finance aims at fostering graduates who will become much sought-after business executives, successful entrepreneurs, or academic staff. Based on excellence, meritocracy, and extroversion the program offers three distinct specializations in order to better qualify its graduates and boost their employment prospects. Taking into consideration trends in the economy and developments in the fields of study taught the program provides comprehensive and specialized knowledge in Accounting and Finance while, at the same time, develops analytical and critical skills in its graduates. This is achieved through a combination of lectures by faculty and guest speakers from the industry, laboratory classes, case studies, group assignments, classwork, workshops, and a dissertation thesis. Faculty teaching in the program is specialist in their respective areas, well-known and active researchers, and networked in the industry.

Close professional interaction between faculty, students, graduates, and employers facilitates feedback on the currency and relevance of the program. Further, input received from the External Advisory Committee helps guide modifications and changes to the program so that it reflects market trends and realities and is aligned to market needs.

The program is highly competitive and rigorous and has received several international accreditations and accolades by top professional associations including AACA, ICAEW, CFA, IIA, and ACFE. Worth 75 ECTS, split between 60 ECTS for coursework and 15 ECTS for dissertation, the program lasts two academic semesters, if taken on a full-time basis, and places heavy demands on students in terms of time required for systematic study. However, the payoffs of the program are significant and almost immediate. Thus, full-time students, who do not work, receive job offers and are very quickly absorbed by the industry even before completing studies; in this case the program is flexible allowing a full-time student to continue on a part-time basis in order to complete studies.

The structure of the program is rational and clearly articulated. In order to better prepare students for the rigorous demands of the program three preparatory courses are offered, graded on a Pass/Fail basis; failure to pass any of the three preparatory courses leads to non-admittance to the program. The study guide and
course syllabi include detailed information on admission and graduation requirements, course contents, lecture outlines, teaching/learning methods, expected learning outcomes and skills, student evaluation, assessment items, required and recommended bibliography, infrastructure, and other relevant material helpful to current students and prospective applicants.

II. Analysis
The MSc in Accounting and Finance is a well-designed, highly regarded and rigorous program that offers high value-added education and specialization in the respective areas. The program is linked with the high-quality requirements of the Department and the Athens University of Economics and Business. The graduates of the program are much sought after; as a result, there is an almost complete employment rate for graduates.

One comment may be made regarding bibliography included in course syllabi. Specifically, while the bibliography is for the most part, current, recommended bibliography dates back 20 years or more in a few courses.

III. Conclusions
The program prepares highly qualified and much sought after graduates in the areas of accounting and finance who serve in high-level managerial positions in companies and organizations. The EEAP has found the program to be fully compliant with Principle 2.

Panel Judgement

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Panel Recommendations

R2.1. Up-date bibliography as appropriate.
PRINCIPLE 3: STUDENT-CENTRED LEARNING, TEACHING, AND ASSESSMENT

INSTITUTIONS SHOULD ENSURE THAT POSTGRADUATE STUDY PROGRAMMES PROVIDE THE NECESSARY CONDITIONS TO ENCOURAGE STUDENTS TO TAKE AN ACTIVE ROLE IN THE LEARNING PROCESS. THE ASSESSMENT METHODS SHOULD REFLECT THIS APPROACH.

Student-centred learning and teaching plays an important role in enhancing students’ motivation, their self-evaluation, and their active participation in the learning process. The above entail continuous consideration of the programme’s delivery and the assessment of the related outcomes.

The student-centred learning and teaching process

- respects and attends to the diversity of students and their needs by adopting flexible learning paths
- considers and uses different modes of delivery, where appropriate
- flexibly uses a variety of pedagogical methods
- regularly evaluates and adjusts the modes of delivery and pedagogical methods aiming at improvement
- regularly evaluates the quality and effectiveness of teaching, as documented especially through student surveys
- strengthens the student’s sense of autonomy, while ensuring adequate guidance and support from the teaching staff
- promotes mutual respect in the student-teacher relationship
- applies appropriate procedures for dealing with the students’ complaints
- provides counselling and guidance for the preparation of the thesis

In addition

- The academic staff are familiar with the existing examination system and methods and are supported in developing their own skills in this field.
- The assessment criteria and methods are published in advance. The assessment allows students to demonstrate the extent to which the intended learning outcomes have been achieved. Students are given feedback, which, if necessary is linked to advice on the learning process.
- Student assessment is conducted by more than one examiner, where possible.
- Assessment is consistent, fairly applied to all students and conducted in accordance with the stated procedures.
- A formal procedure for student appeals is in place.
- The function of the academic advisor runs smoothly.

Documentation

- Sample of a fully completed questionnaire for the evaluation of the PSP by the students
- Regulations for dealing with students’ complaints and appeals
- Regulation for the function of academic advisor
- Reference to the teaching modes and assessment methods

Study Programme Compliance

1. Findings

The MSc in Accounting and Finance, re-established in 2018, is worth 75 ECTS and takes two academic semesters to complete on a full-time basis or four semesters if taken part-time. A dissertation thesis, worth 15 ECTS, must be submitted following the completion of coursework. The broader goal of the program is to provide specialized knowledge in the subjects taught along with valuable skills to graduates enabling them to advance their career and serve in upper-level
managerial positions.
Most applicants to the program have business-related undergraduate degrees. There are preparatory courses offered to the relatively small number of applicants from a non-business related educational background. The admissions criteria and documents that must be submitted by applicants are stated in the program guide. Detailed information about course contents, teaching methods, expected educational learning outcomes, development of competencies, assessment methods, bibliography and the like is provided in course syllabi.

Students are supported by Academic Studies Advisors whose duties include to inform, discuss, and advise students on issues related to their studies, and prospects and possibilities following graduation. There are several well-appointed facilities for use by students including a computer laboratory, study rooms, dedicated laboratories, and documentation centres within the Library while a range of electronic services including the electronic platform and wireless network are also available. Special regulations are in place to allow equal participation in learning to students with disabilities and special educational needs. Needy students are provided with free medical and hospital care. The steps to follow in case of students’ complain or appeal are clearly stated in the respective formal procedure.

Student evaluation surveys, with a 44.7% participation rate, show strong satisfaction with the faculty and courses, 4.34/5 and 4.15/5 respectively. Satisfaction with educational material and learning objectives falls below 4/5, at 3.74/5 and 3.95/5 respectively.

The EEAP received many positive comments by students and graduates about the learning/teaching process and the program as a whole. Comments were especially positive regarding the knowledge, teaching skills, professional interaction with, and approachability of faculty. The comments by students and graduates were equally positive regarding the administrative services. Opportunities to interact with guest speakers from the industry and bonding and team building during various events, as part of the program, are very much appreciated by students.

II. Analysis
The program has a strong student-centred orientation. Course syllabi provide clear and detailed information about contents, learning objectives, assessment methods, learning outcomes and the like. Faculty show strong commitment and dedication to the program and develop a close professional interaction with students. Academic advisors help students navigate the program. There is also strong concern about the welfare of students as evidenced by the support special needs students receive and the provision of free health care to needy students. Student evaluation surveys show high satisfaction rates with faculty and courses taught.

III. Conclusions
The programme is delivered in an environment that places students at the centre of the teaching/learning process and promotes close professional interaction between students and faculty. The EEAP has found the program to be fully compliant with Principle 3.
Panel Judgement

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Panel Recommendations

R3.1. Consider ways to increase student satisfaction with educational material and learning objectives.
PRINCIPLE 4: STUDENT ADMISSION, PROGRESSION, RECOGNITION OF POSTGRADUATE STUDIES, AND CERTIFICATION.

INSTITUTIONS SHOULD DEVELOP AND APPLY PUBLISHED REGULATIONS COVERING ALL ASPECTS AND PHASES OF STUDIES (ADMISSION, PROGRESSION, THESIS DRAFTING, RECOGNITION AND CERTIFICATION).

All the issues from the beginning to the end of studies should be governed by the internal regulations of the academic units. Indicatively:

- the student admission procedures and the required supporting documents
- student rights and obligations, and monitoring of student progression
- internship issues, if applicable, and granting of scholarships
- the procedures and terms for the drafting of assignments and the thesis
- the procedure of award and recognition of degrees, the duration of studies, the conditions for progression and for the assurance of the progress of students in their studies
- the terms and conditions for enhancing student mobility

All the above must be made public in the context of the Student Guide.

**Documentation**
- Internal regulation for the operation of the Postgraduate Study Programme
- Research Ethics Regulation
- Regulation of studies, internship, mobility, and student assignments
- Degree certificate template

**Study Programme Compliance**

I. **Findings**

The quality assurance policy of the MSc program in Accounting and Finance is fully harmonized with the quality assurance policy of the Institution and focuses on the continuous improvement of the quality of the curriculum, the educational, research and administrative work of the departments. The quality assurance policy is publicized to all stakeholders who are expected to be responsible in upholding it. After reviewing relevant documentation and having discussions with faculty, staff, students, graduates, and employers, the EEAP found that:

The study guide contains information covering possible questions a student, or another stakeholder, may have regarding all aspects and stages of the program.

Specific information about courses taught is found in the document containing course syllabi. Information is also available about the code of ethics. Further, there is detailed information in a range of documents about the complain/appeal procedure, the diploma supplement, dissertation guidelines and requirements, practical training, and mobility.

Most students do not do any practical training, nor do they participate in mobility programs.

A well-developed network that includes employers, graduates, and an active Institution-wide alumni association offer support to students.

II. **Analysis**

The Institution has developed an extensive array of detailed documents covering all aspects and phases of studies, from the point of one’s admission to progression,
dissertation drafting and submission, to graduation. Many students are already employed while others receive job offers even before completing their studies. Thus, students would not consider the opportunity for practical training or for working in another country taking advantage of various mobility schemes. Still, employers expressed the view that training is important for those full-time students who do not work.

Two comments may be offered:

One. While the qualifications applicants to the program must have and documents that must be submitted for admission to it are stated in the study guide there is no mention of the criteria, quantitative and qualitative, that are taken into consideration when deciding whether an applicant be accepted or not. Two. There is no separate document about the code of research ethics other what is included about it in the Government Gazette.

III. Conclusions

Detailed information about all aspects and phases of studies is properly documented and available. The EEAP has found the program to be fully compliant with Principle 4.

Panel Judgement

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Panel Recommendations

R4.1 Consider the possibility of including Internship in the curriculum for full time students.
R4.2 Provide more information on the selection criteria that the admissions committee applies.
PRINCIPLE 5: TEACHING STAFF OF POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS SHOULD ASSURE THEMSELVES OF THE LEVEL OF KNOWLEDGE AND SKILLS OF THEIR TEACHING STAFF, AND APPLY FAIR AND TRANSPARENT PROCESSES FOR THEIR RECRUITMENT, TRAINING AND FURTHER DEVELOPMENT.

The Institution should attend to the adequacy of the teaching staff of the academic unit teaching at the PSP, the appropriate staff-student ratio, the appropriate staff categories, the appropriate subject areas, the fair and objective recruitment process, the high research performance, the training- development, the staff development policy (including participation in mobility schemes, conferences, and educational leaves-as mandated by law).

More specifically, the academic unit should set up and follow clear, transparent and fair processes for the recruitment of properly qualified staff for the PSP and offer them conditions of employment that recognise the importance of teaching and research; offer opportunities and promote the professional development of the teaching staff; encourage scholarly activity to strengthen the link between education and research; encourage innovation in teaching methods and the use of new technologies; promote the increase of the volume and quality of the research output within the academic unit; follow quality assurance processes for all staff (with respect to attendance requirements, performance, self-assessment, training, etc.); develop policies to attract highly qualified academic staff.

Documentation
- Procedures and criteria for teaching staff recruitment
- Employment regulations or contracts, and obligations of the teaching staff
- Policy for staff support and development
- Individual performance of the teaching staff in scientific-research and teaching work, based on internationally recognised systems of scientific evaluation (e.g. Google Scholar, Scopus, etc.)
- List of teaching staff including subject areas, employment relationship, Institution of origin, Department of origin

Study Programme Compliance

I. Findings
The Master's Program in Accounting and Finance is taught by Faculty members from the Accounting & Finance department, faculty members from other universities as well as top executives from the relevant fields in the industry. External collaborators contribute to teaching courses that require specialized knowledge not covered by the faculty members of the department. All the members of the teaching staff possess the relevant academic and research experience in their field.

The selection of the external collaborators is carried out on the basis of their academic qualifications as well as their work experience. Courses are assigned to each instructor by the Academic program committee. The minimum teaching load of the faculty members is determined by legislation, and the allocation of teaching work is decided by the Academic program committee. Departmental faculty members who teach on postgraduate courses they do it over and above their teaching load.

II. Analysis
The staffing of the programme shows a diverse range of teaching staff categories,
ensuring expertise and coverage of specialized subjects. The presence of external collaborators further supports the quality and organization of teaching.

Appropriate selection procedures are in place but those are not complemented with the proper training and development practices. Faculty members attend training and development courses on an ad hoc basis.

Although the university provides opportunities and there are in place initiatives that encourage teaching staff mobility, a limited number of faculty members have taken advantage of such opportunities (i.e. sabbatical leaves, Erasmus programs etc.).

The Department actively supports the research work of faculty members using Departmental resources in order to finance their research activities. (subscriptions to research journals, participation in international and national conferences, purchase of specialized software and databases, etc).

Teaching staff is regularly evaluated by the students through surveys. The evaluation of teaching work and the emphasis on teaching ability contribute to the continuous improvement of instruction. The workload allocation process provides flexibility while considering faculty members' teaching, research, and administrative responsibilities.

III. Conclusions
The program is supported by well qualified faculty members and external collaborators. Faculty members should be encouraged to take advantage of mobility opportunities while the university should put in place proper faculty development procedures.
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Panel Recommendations
R5.1
The university should put in place the already developed professional faculty development program to cater with the identified developmental needs of the faculty members.
PRINCIPLE 6: LEARNING RESOURCES AND STUDENT SUPPORT

INSTITUTIONS SHOULD HAVE ADEQUATE FUNDING TO COVER THE TEACHING AND LEARNING NEEDS OF THE POSTGRADUATE STUDY PROGRAMME. THEY SHOULD –ON THE ONE HAND- PROVIDE SATISFACTORY INFRASTRUCTURE AND SERVICES FOR LEARNING AND STUDENT SUPPORT, AND – ON THE OTHER HAND- FACILITATE DIRECT ACCESS TO THEM BY ESTABLISHING INTERNAL RULES TO THIS END (E.G. LECTURE ROOMS, LABORATORIES, LIBRARIES, NETWORKS, CAREER AND SOCIAL POLICY SERVICES ETC.).

Institutions and their academic units must have sufficient resources and means, on a planned and long-term basis, to support learning and academic activity in general, so as to offer PSP students the best possible level of studies. The above means include facilities such as the necessary general and more specialised libraries and possibilities for access to electronic databases, study rooms, educational and scientific equipment, IT and communication services, support and counselling services.

When allocating the available resources, the needs of all students must be taken into consideration (e.g. whether they are full-time or part-time students, employed students, students with disabilities), in addition to the shift towards student-centred learning and the adoption of flexible modes of learning and teaching. Support activities and facilities may be organised in various ways, depending on the institutional context. However, the internal quality assurance proves -on the one hand- the quantity and quality of the available facilities and services, and -on the other hand- that students are aware of all available services.

In delivering support services, the role of support and administration staff is crucial and therefore this segment of staff needs to be qualified and have opportunities to develop its competences.

Documentation

- Detailed description of the infrastructure and services made available by the Institution to the academic unit for the PSP, to support learning and academic activity (human resources, infrastructure, services, etc.) and the corresponding firm commitment of the Institution to financially cover these infrastructure-services from state or other resources
- Administrative support staff of the PSP (job descriptions, qualifications and responsibilities)
- Informative/promotional material given to students with reference to the available services
- Tuition utilisation plan (if applicable)

Study Programme Compliance

I. Findings

The EEAP completed a virtual tour of the building and the facilities used by the Department to deliver the PSP. The Department employs 23 permanent faculty members, 1 external lecturer, and 3 staff members to support administrative tasks. The Department offers a range of digital services to its students, including email accounts, an online learning platform (e-Class), access to library resources, etc. Students have access to several commonly used databases, such as Bloomberg, Thomson, Compustat, and Eikon.

Learning and research in the Department are supported by several dedicated labs (AISLab, FinLab, BAV Lab, BeFin, and ISFM Lab). The Department also has in place a substantial number of additional services to support students in the PSP, including a careers & employability office, internships office, centre of innovation and entrepreneurship, centre for lifelong learning, alumni network, volunteering

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scheme, mental health counselling, foreign languages teaching, sports, and cultural activities. The Department supports student and staff mobility by actively participating in the Erasmus+ programme.

II. Analysis
The Department’s facilities are well-equipped with means to support modern teaching and learning processes. The Department does not appear to have any immediate needs in terms of infrastructure. Facilities and equipment appear to be well-maintained and updated when needed. It should be noted that special provisions have been taken to serve students with special mobility needs (including ramps, stair lifts, and elevators).

The number of dedicated learning & research labs in the Department and, more importantly, the significant level of activity that these labs are engaged in, constitute one of the main strengths of the PSP in terms of infrastructure. The extensive student support services, ranging from careers & employability to mental health counselling, represent another strength of the PSP.

Students are informed of the services and available facilities from the beginning of their studies, and these services are functional and easily accessible by students. In general, there was evidence of sufficient and competent administrative staff to ensure the smooth operation of the student support services.

The PSP is funded entirely by students’ tuition fees. The Greek regulatory framework stipulates that tuition fees should be waived for up to 30% of students, while a further 5% of the total operating cost of the PSP is set aside for scholarships and/or student withdrawals. Nevertheless, considering the relatively high level of fees (by the standards of the Greek Higher Education sector) and the high number of students, the PSP appears to be able to adequately fund its operating costs.

III. Conclusions
The EEAP believes that the PSP has in place adequate, well-maintained, and appropriate infrastructure and services to support student learning and overall student experience.
Panel Judgement

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Panel Recommendations
None.
PRINCIPLE 7: INFORMATION MANAGEMENT

INSTITUTIONS BEAR FULL RESPONSIBILITY FOR COLLECTING, ANALYSING AND USING INFORMATION, AIMED AT THE EFFICIENT MANAGEMENT OF POSTGRADUATE STUDY PROGRAMMES AND RELATED ACTIVITIES, IN AN INTEGRATED, EFFECTIVE AND EASILY ACCESSIBLE WAY.

Institutions are expected to establish and operate an information system for the management and monitoring of data concerning students, teaching staff, course structure and organisation, teaching and provision of services to students.

Reliable data is essential for accurate information and decision-making, as well as for identifying areas of smooth operation and areas for improvement. Effective procedures for collecting and analysing information on postgraduate study programmes and other activities feed data into the internal system of quality assurance.

The information collected depends, to some extent, on the type and mission of the Institution. The following are of interest:

- key performance indicators
- student population profile
- student progression, success, and drop-out rates
- student satisfaction with their programmes
- availability of learning resources and student support

A number of methods may be used to collect information. It is important that students and staff are involved in providing and analysing information and planning follow-up activities.

Documentation

- Report from the National Information System for Quality Assurance in Higher Education (NISQA) at the level of the Institution, the department, and the PSP
- Operation of an information management system for the collection of administrative data for the implementation of the PSP (Students’ Record)
- Other tools and procedures designed to collect data on the academic and administrative functions of the academic unit and the PSP

Study Programme Compliance

I. Findings

The Department uses an information system for the collection, management, and analysis of data related to its academic and administrative operations. This data concerns students, staff, and teaching in general. The operation of QA related information systems is the responsibility of the university’s MODIP, the department’s OMEA, and the PSP’s steering committee.

The overall information system used by the PSP involves a number of individual systems with distinct functions. For instance, the Student Information System manages issues such as the selection of optional courses, processing of exam marks, individual student performance and progression, certificates of study, statistics on student performance etc., while the Teaching Support Information System (e-Class) facilitates the management of course material and student-staff communication. The Research and Teaching Information System, which is operated by the University’s MODIP, facilitates the collection and analysis of data related to the faculty’s research output, structure of and student performance in the PSP, faculty’s teaching load, and students’ evaluation of the PSP’s courses. Finally, dedicated information systems facilitate various administrative processes including
Several procedures are in place that feed data into the information systems. One of the key inputs, as far as the PSP is concerned, refers to the student evaluations of the PSP’s courses. These are collected and analysed through MODIP’s platform. The subsequent analysis of this information by the PSP feeds into the QA process primarily via the PSP’s annual internal report that is produced by the OMEA and towards the end of the academic year.

II. Analysis
Through the centralized information system, the PSP appears to be able to collect and analyse reliable and relevant data. This information is then used to ensure the smooth operation of the PSP, for instance by identifying areas of best practice as well as areas for improvement.

Student performance seems to be monitored from registration to graduation. Student evaluation surveys constitute one of the key inputs to the system. These are conducted anonymously across all courses. The results are then analysed by the PSP’s director, the OMEA and the University’s MODIP, who are jointly responsible for the PSP’s QA process. It should be noted that the student participation rate in the evaluation surveys is relatively high.

Importantly, the information obtained through student evaluation surveys is complemented by information from staff and alumni surveys, as well as by various statistical analyses of student/staff performance data. This allows the department to form a more comprehensive view of the PSP’s performance during the year, feeding into the annual internal report.

It appears that the complaints management process and the academic advisor process are not fully integrated into the information systems used by the PSP, with relevant records being kept largely in physical rather than digital form.

III. Conclusions
The PSP has in place an appropriate and efficient system for collecting, managing, and analysing information concerning students, staff, teaching, and other academic activities.
Panel Judgement

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Panel Recommendations

R7.1 The EEAP recommends that the information collected as part of the complaints management process and the academic advisor process is fully integrated into the information system and the QA process.
PRINCIPLE 8: PUBLIC INFORMATION CONCERNING THE POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS SHOULD PUBLISH INFORMATION ABOUT THEIR TEACHING AND ACADEMIC ACTIVITIES RELATED TO THE POSTGRADUATE STUDY PROGRAMMES IN A DIRECT AND READILY ACCESSIBLE WAY. THE RELEVANT INFORMATION SHOULD BE UP-TO-DATE, OBJECTIVE AND CLEAR.

Information on the Institutions’ activities is useful for prospective and current students, graduates, other stakeholders, and the public.

Therefore, Institutions and their academic units must provide information about their activities, including the PSP they offer, the intended learning outcomes, the degrees awarded, the teaching, learning and assessment procedures applied, the pass rates, and the learning opportunities available to their students. Information is also provided on the employment perspectives of PSP graduates.

Documentation

- Dedicated segment on the website of the department for the promotion of the PSP
- Bilingual version of the PSP website with complete, clear and objective information
- Provision for website maintenance and updating

Study Programme Compliance

I. Findings

The PSP has its own website (https://www.dept.aueb.gr/en/master.accfin) and a segment of the department website is dedicated to the PSPs of the department (https://www.dept.aueb.gr/en/node/768). The above websites are available in English and Greek language.

The information provided in the PSP website are addressed to prospective students, current students, graduates, members of the faculty and research staff as well as the academic community and public and private productive bodies.

The information provided by the PSP website are presented in the below sections:

- Homepage (general information of the program, learning opportunities, link to facilities with a virtual walkthrough, link to application form and info, link to available workshops, organizations who accredited the PSP, etc.).
- PSP information (curriculum, academic calendar info etc.).
- Admission criteria and selection information including a how to apply guide.
- Faculty (faculty CVs, steering committee members, External Advisory Board members).
- Quality assurance information (general regulation of complaints with a link for complaints and recommendations form, quality data which include indexes of student performance, profile, pass rates, average score, evaluation procedure of the institution with a link to aggregated course evaluation statistics and finally a link to the institution Quality Assurance Unit website is provided.).
- Finally contact information are provided.

The PSP is responsible for the website maintenance and info updating and adequate funds are provided for this purpose. After browsing in the PSP’s website we found out that all information given, were clear and easy to reach. The website was easy to navigate too.

The quality data of the websites Quality Assurance section is not offered in English.

II. Analysis
We visited the website of the program, and we can verify that its structure and content are well suited for the needs of the program. The information provided are clear and helpful to students, academic staff and stakeholders. It is easy to navigate to and fulfils the standards set by the HAHE.

However, the English language version of the site is not presenting some crucial information unlike the Greek language version. The following information are presented only in Greek language:

- Tuition fees and financial aid.
- Provided preliminary foundation courses.
- AUEB information on international recognition and all services provided by the institution to students (library, e class, webmail etc.).
- Academic advisors’ names and available times for meetings.
- Administration staff names and contact info.
- List of research labs with their available software, databases, addresses and websites.
- Quality assurance policy of PSP.
- Institution regulation
- Ph.D. studies information.
- Future career.
- Quality data in the quality assurance section of the site.

III. Conclusions

The website is designed in a user friendly, professional manner and contains all necessary information dictated by the HAHE standards for quality accreditation. However, the English language version of the site must be updated and include all information provided in the Greek Language version of the PSP site.
Panel Judgement

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<th>Principle 8: Public information concerning the postgraduate study programmes</th>
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Panel Recommendations

R 8.1 The PSP should make available in both languages the following information:

- Tuition fees and financial aid.
- Provided preliminary foundation courses.
- AUEB information on international recognition and all services provided by the institution to students (library, e class, webmail etc.).
- Academic advisors’ names and available times for meetings.
- Administration staff names and contact info.
- List of research labs with their available software, databases, addresses and websites.
- Quality assurance policy of PSP.
- Institution regulation
- PhD studies information.
- Future career.
- Quality data in the quality assurance section of the site.
PRINCIPLE 9: ON-GOING MONITORING AND PERIODIC INTERNAL EVALUATION OF POSTGRADUATE STUDY PROGRAMMES

INSTITUTIONS AND ACADEMIC UNITS SHOULD HAVE IN PLACE AN INTERNAL QUALITY ASSURANCE SYSTEM FOR THE AUDIT AND ANNUAL INTERNAL REVIEW OF THEIR POSTGRADUATE STUDY PROGRAMMES, SO AS TO ACHIEVE THE OBJECTIVES SET FOR THEM, THROUGH MONITORING AND POSSIBLE AMENDMENTS, WITH A VIEW TO CONTINUOUS IMPROVEMENT. ANY ACTIONS TAKEN IN THE ABOVE CONTEXT SHOULD BE COMMUNICATED TO ALL PARTIES CONCERNED.

The regular monitoring, review, and revision of postgraduate study programmes aim at maintaining the level of educational provision and creating a supportive and effective learning environment for students.

The above comprise the evaluation of:

a) the content of the programme in the light of the latest research in the given discipline, thus ensuring that the PSP is up to date
b) the changing needs of society
c) the students’ workload, progression and completion of the postgraduate studies
d) the effectiveness of the procedures for the assessment of students
e) the students’ expectations, needs and satisfaction in relation to the programme
f) the learning environment, support services, and their fitness for purpose for the PSP in question

Postgraduate study programmes are reviewed and revised regularly involving students and other stakeholders. The information collected is analysed and the programme is adapted to ensure that it is up-to-date.

Documentation

- Procedure for the re-evaluation, redefinition and updating of the PSP curriculum
- Procedure for mitigating weaknesses and upgrading the structure of the PSP and the learning process
- Feedback processes concerning the strategy and quality goal setting of the PSP and relevant decision-making processes (students, external stakeholders)
- Results of the annual internal evaluation of the PSP by the Quality Assurance Unit (QAU), and the relevant minutes

Study Programme Compliance

I. Findings

The periodic internal evaluation of the PSP is the joint responsibility of the University’s unit for quality assurance (MODIP) and the Department’s internal evaluation committee (OMEA). The internal review takes place annually, and it considers a number of relevant principles and criteria such as student attainment and attendance, progression and completion statistics, staff and student feedback (including formal course evaluations), developing trends in the industry and similar programmes offered by other universities, etc.

There are two distinct internal evaluation processes that run in parallel. The first process is centred around MODIP’s template questionnaire that has been constructed to track the principles of the external accreditation review. The Department’s OMEA fills this questionnaire and provides supporting evidence, with MODIP subsequently writing a report evaluating the extent to which the PSP complies with these principles. MODIP’s findings and recommendations for improvement are communicated to the OMEA, the PSP’s director and to faculty.
teaching on the PSP. Finally, MODIP is tasked with monitoring the implementation of these recommendations.

The second process falls under the purview of the PSP’s study programme committee, which meets annually to discuss potential revisions and updates to the PSP and its courses. Following discussions with internal and external stakeholders, the study programme committee submits a report with its recommendations, which is subsequently brought for approval in the Department’s general assembly.

Generally, the internal review process requires the involvement of OMEA, MODIP, current students, faculty members, alumni, and administrative staff. The external participation of the Business Advisory Council in a formal capacity, as well as informal discussions with external stakeholders more generally, seem to play a very prominent role in the internal evaluation of the programme.

The outcomes of the process are communicated at various stages to the OMEA, the PSP’s director of studies, and to faculty members involved in delivering the PSP.

II. Analysis

There is in place an appropriate process for the periodic internal review of the PSP. MODIP and OMEA collect a significant volume of relevant data from different sources to assist the evaluation of the programme. This information is evaluated according to principles and criteria that are consistent with internationally recognized standards of good practice. Furthermore, the outcomes of the internal review process are communicated to all internal and external stakeholders.

The study programme committee meets annually to discuss potential revisions/updates to the PSP or specific courses. The active participation in this process of individual members of staff who teach in the PSP as well as student representatives is evidence of good practice.

Importantly, the active participation of external stakeholders, especially with respect to the Business Advisory Council, adds significant value to the internal evaluation process of the PSP.

III. Conclusions

The PSP has in place appropriate and robust processes for the periodic internal review of the PSP. These processes are transparent and benefit from the involvement of relevant internal and external stakeholders.
Panel Judgement

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Panel Recommendations
None.
PRINCIPLE 10: REGULAR EXTERNAL EVALUATION OF POSTGRADUATE STUDY PROGRAMMES

THE POSTGRADUATE STUDY PROGRAMMES SHOULD REGULARLY UNDERGO EVALUATION BY PANELS OF EXTERNAL EXPERTS SET BY HAHE, AIMING AT ACCREDITATION. THE TERM OF VALIDITY OF THE ACCREDITATION IS DETERMINED BY HAHE.

HAHE is responsible for administering the PSP accreditation process which is realised as an external evaluation procedure, and implemented by panels of independent experts. HAHE grants accreditation of programmes, based on the Reports delivered by the panels of external experts, with a specific term of validity, following to which, revision is required. The quality accreditation of the PSP acts as a means for the determination of the degree of compliance of the programme to the Standards, and as a catalyst for improvement, while opening new perspectives towards the international standing of the awarded degrees. Both academic units and Institutions must consistently consider the conclusions and the recommendations submitted by the panels of experts for the continuous improvement of the programme.

Documentation
- Progress report of the PSP in question, on the results from the utilisation of possible recommendations included in the External Evaluation Report of the Institution, and in the IQAS Accreditation Report, with relation to the postgraduate study programmes

Study Programme Compliance

I. Findings
This is the first accreditation attempt of the PSP. Hence, there are no previous reports from which a progress report can be reviewed.
The PSP has introduced a procedure of utilization of the recommendations of the external experts’ report. The procedure includes the involved faculty members, deadlines as well as:
a) the process of monitoring and evaluating the recommendations,
b) the development of a plan of actions for the implementation of the recommendations,
c) monitoring of the results of the plan of actions.

II. Analysis
The PSP has introduced a well-planned and methodical procedure from which the recommendations of the EEAP can be utilized. In a theoretical point of view, the design of the above procedure, depict high quality standards. The absence of previous accreditation attempts however, do not allow us to review the effectiveness and the failsafe of the established procedures.

III. Conclusions
The PSP has established the necessary procedures in order to evaluate and assimilate the recommendations of the panel of experts.
Panel Judgement

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Panel Recommendations
None.
PART C: CONCLUSIONS

I. Features of Good Practice

- Robust internal evaluation process.
- Very strong links with employers and external stakeholders.
  The development and operation of the external Advisory Board
  Strong bonds with alumni
- High employability prospects of the graduates

II. Areas of Weakness

No major area of weakness is identified. Nevertheless, areas for improvement are:

- Absence of Internship in the curriculum
- The English version of the website is significantly more limited in scope and information than the Greek one.

III. Recommendations for Follow-up Actions

- The information collected as part of the complaints management process and the academic advisor process should be fully integrated into the information system and the QA process.
- The university should put in place the already developed professional faculty development program to cater with the identified developmental needs of the faculty members.
- The website should be fully bilingual.
IV. **Summary & Overall Assessment**

The Principles where full compliance has been achieved are:

1, 2, 3, 4, 5, 6, 7, 9, and 10.

The Principles where substantial compliance has been achieved are:

8.

The Principles where partial compliance has been achieved are:

None.

The Principles where failure of compliance was identified are:

None.

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The members of the External Evaluation & Accreditation Panel

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<td>European University Cyprus</td>
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<td>DEDOUSIS EVANGELOS</td>
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