



Course Syllabus

Course Code	Course Title	ECTS Credits
DFIN- 522	Regulation and Digital Currencies	10
Prerequisites	Department	Semester
DFIN-511	Management and MIS	Fall/Spring/Summer
Type of Course	Field	Language of Instruction
Required	Business/Law/Finance	English
Level of Course	Lecturer(s)	Year of Study
2 nd	Dr Haris Savvides Mr. Mark Toohey Mr. Athanasios Leontaris	1 st
Mode of Delivery	Work Placement	Co-requisites
Distance Learning	N/A	N/A

Course Objectives:

The course aims at introducing students to the:

- The evolution of legal systems in relation to digital currencies.
- Existing statutory regulations which apply to digital currencies and financial institutions using digital currencies (by analogy or directly), especially with regards to property, securities and ICOs.
- Potential need for additional or modified legislation as it relates to digital currencies.
- Challenges of applying traditional regulatory models to digital currency.
- Implications of digital currencies in the areas of taxation, accounting, auditing, custodianship and retirement plans.
- Emerging issues in the regulation of digital currencies.

Learning Outcomes:

After completion of the course students are expected to be able to:

- Identify key areas of societal/regulatory interest in the areas of currency and financial services
- Identify, by analogy and by observation, what are likely regulatory responses as it relates to digital currencies and the financial institutions built around them
- Assess regulatory risks in digital currency based activities or business models
- Analyze proposed and emerging regulations in the area of digital currencies and draw conclusions to their likely efficacy and equity

- Analyze the practical challenges that traditional models of taxation, accounting, auditing, custodianship face when applied to digital currency.

Course Content:

- Fundamentals of legal systems (private and public law)
- Application of fundamental legal concepts to digital currencies
- Application of existing regulations to digital currencies.
- Agency, contract law and smart contracts
- Traditional banking and FinTech
- Licensing and Supervision of Financial Institutions
- Regulating digital currencies in the financial sector
- ICOs and their legal challenges
- Property, Securities and ICOs.
- Monetary policy and compliance.
- Taxation of digital currencies
- Issues in accounting, auditing, custodianship, securities, pension, and succession.
- New regulatory approaches to digital currencies.
- Emerging issues in the regulation of digital currencies
- Case law on digital currency issues.
- Social impacts, ethics, risks and other issues related to digital currencies.

Learning Activities and Teaching Methods:

Lectures, Live Discussions, Course Forum discussions, Case Studies

Assessment Methods:

Assignments, Final Examination

Required Textbooks / Readings:

Required reading for each lecture will be provided at the end of the previous lecture