

ENGLISH FORM

COURSE OUTLINE

1. GENERAL

SCHOOL	BUSINESS & ECONOMICS		
DEPARTMENT	ACCOUNTING & FINANCE		
LEVEL OF STUDY	POSTGRADUATE		
COURSE UNIT CODE	51030502	SEMESTER OF STUDY	3 rd
COURSE TITLE	STATE BUDGETING		
COURSEWORK BREAKDOWN		TEACHING WEEKLY HOURS	ECTS Credits
		3	7.5
COURSE UNIT TYPE	Core Course		
PREREQUISITES :			
LANGUAGE OF INSTRUCTION/EXAMS:	Greek or English		
COURSE DELIVERED TO ERASMUS STUDENTS			
MODULE WEB PAGE (URL)	http://mpep.gr/en/course-outlines/		

2. LEARNING OUTCOMES

Learning Outcomes
<p>Upon the successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> • Consider the syntaxes and control of the State Budget • Synthesize budgets on Local Authorities and other public institutions based on the national meanings of the State Budget • Evaluate the relation between the State Budget and the Process of Exceeded Deficit • Analyze the relation between the State Budget and the circuit of Public Accounting
General Skills
<p><i>Individual Assignments</i> <i>Team Assignments</i> <i>Decision Making</i> <i>Projects Development</i></p>

3. COURSE CONTENTS

<p>Part A. Public Budget</p> <ol style="list-style-type: none"> 1. Definition of Public Budget (Budget and related concepts). 2. Importance of the Budget (Budgetary and Fiscal Program, Budget and Government
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<p>policy).</p> <p>3. Sections of Public Budget (Regular Budget and Public Investment Budget, Annexed Budgets).</p> <p>4. Classifications of Public Revenues and Expenditures (Public Accounting Methodology).</p> <p>5. Budget Compilation (compilation process, revenues and expenditures assessment, principles of budgetary compilation).</p> <p>6. Budgetary Execution (Voting, establishment and collection of revenues, assumption-clearance-payments of public expenditures).</p> <p>Part B. Budget and National Accounts</p> <p>1. Introductory concepts of National Accounts (Institutional units and sectors, transactions, accounts and basic aggregates).</p> <p>2. Defining the limits of the General Government institutional sector.</p> <p>3. Compilation of General Government aggregates in National Accounts concepts, using the State Budget/ State Outturn.</p> <p>4. Definition of General Government Deficit-Debt and their correlation with the Public Budget/ Outturn deficit.</p> <p>5. Maastricht Treaty-State Budget-Excessive Deficit Procedure.</p>
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4. TEACHING METHODS - ASSESSMENT

MODE OF DELIVERY	In class	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY	Teaching material is offered in e-class platform on web page of program.	
TEACHING METHODS	<i>Method description</i>	<i>Semester Workload</i>
	1. Lectures	30
	2. Essay writing – Independent study	87.5
	3. Guest Lecture Seminars	-
	4. Group Assignments	-
	5. Individual study	100
	Total workload	187.5
ASSESSMENT METHODS	<ul style="list-style-type: none"> • Class participation and attendance • Quizzes • Individual or group assignments presentations • Final Exam Test containing: <ul style="list-style-type: none"> – Multiple Choice Questions – Short Answer Questions – Analytical Questions – Theory Evaluation Questions 	

5. ATTACHED BIBLIOGRAPHY

<p>1. Alle, R., Tommasi, D., 2001, Managing Public Expenditure A Reference Book for Transition Countries, OECD</p> <p>2. Shah, A., 2007, Budgeting and Budgetary Institutions, World Bank</p> <p>3. Parry, M., Hughes, J., 2018, Accounting for Governments: from budget to audit</p> <p>Relative articles and notes from EUROSTAT are available via e-class</p>
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