

1. GENERAL INFORMATION

SCHOOL	BUSINESS ECONOMICS AND SOCIAL SCIENCES		
PROGRAM COURSE	PUBLIC ECONOMICS AND POLICY		
LEVEL OF STUDY	POSTGRADUATE		
MODULE CODE	520-102-009	SEMESTER OF STUDY	B
MODULE TITLE	AUDITING AND CORPORATE GOVERNANCE (ACCOUNTING AND AUDITING IN PUBLIC SECTOR)		
INDEPENDENT TEACHING ACTIVITIES <i>in case credits are awarded for separate components/parts of the course, e.g. in lectures, laboratory exercises, etc. If credits are awarded for the entire course, give the weekly teaching hours and the total credits</i>		HOURS	CREDIS
	Weekly teaching hours * 13 weeks	3	7.5 ECTS
COURSE TYPE Compulsory, Optional, Optional mandatory	Optional		
PREREQUISITE MODULES:	No		
LANGUAGE OF INSTRUCTION AND EXAMS	GREEK		
THE MODULE IS OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)	https://mpep.uniwa.gr/wp-content/uploads/2019/11/LOGISTIKI_kai_ELEGKTIKI_DIMOSI_OU_TOMEA.pdf		

2. LEARNING OUTCOMES

<p>Learning Outcomes</p> <ul style="list-style-type: none"> The course learning outcomes, specific knowledge, skills and competences of an appropriate (certain) level, which students will acquire upon successful completion of the course, are described in detail. It is necessary to consult: <p>The purpose of the course is to introduce students to particularities related to the Public Sector in relation with the double-entry accounting system. The course aims for students to understand the structure and operation of accounts under the Public Sector Accounting System.</p> <p>Additionally, the students will be introduced to audit criteria in Public Sector, the structure of International Standards for Supreme Audit Institutions (ISSAI's) and the distinction between types of audits in the Public Sector. During the course special attention is given to the Internal Control System (ICS) in Public Sector and the related recent legislations (Law 4795/2021).</p> <p>On successful completion of the course, students will be able to understand:</p> <ul style="list-style-type: none"> The meaning, the purpose and importance of the Public Sector Accounting System. The Chart of Accounts in the Public Sector (NPDD) and the updated Public Sector Accounting Framework (P.D. 54/2018). The structure and operation of accounts. The structure of Public Sector Organizations and the relevant audit criteria. The Audit Planning process, materiality assessment and main steps for implementing the audit process. The main components of the Internal Control System (ICS) in Public Sector and the related recent legislations (Law 4795/2021).
General Competences

<p><i>Taking into consideration the general competences that students/graduates must acquire (as those are described in the Diploma Supplement and are mentioned below), at which of the following does the course attendance aim?</i></p>	
<p><i>Search for, analysis and synthesis of data and information by the use of appropriate technologies,</i></p> <p><i>Adapting to new situations</i></p> <p><i>Decision-making</i></p> <p><i>Individual/Independent work</i></p> <p><i>Group/Team work</i></p> <p><i>Working in an international environment</i></p> <p><i>Working in an interdisciplinary environment</i></p> <p><i>Introduction of innovative research</i></p>	<p><i>Project planning and management</i></p> <p><i>Respect for diversity and multiculturalism</i></p> <p><i>Environmental awareness</i></p> <p><i>Social, professional and ethical responsibility and sensitivity to gender issues</i></p> <p><i>Critical thinking</i></p> <p><i>Development of free, creative and inductive thinking</i></p> <p>.....</p> <p><i>(Othercitizenship, spiritual freedom, social awareness, altruism etc.)</i></p>
<ul style="list-style-type: none"> • Adapting to new situations. • Project planning and management. • Critical thinking. • Development of free, creative and inductive thinking. 	

3. COURSE CONTENT

<ul style="list-style-type: none"> • The meaning and purpose of the Public Sector Accounting System and state budget. • Double-entry Accounting System and accounting standardization in the Public Sector. • The Chart of Accounts in the Public Sector (NPDD) and the updated Public Sector Accounting Framework (P.D. 54/2018). • The structure and operation of accounts. • Preparation of Financial Statements. • Monitoring the budget for expenses and income with accrual accounts in Public Sector Accounting System. • Co-functioning of Public Sector Accounting System and General Accounts. • Audit criteria and types of Audits in the Public Sector. • Audit Risk, International Standards for Supreme Audit Institutions (ISSAI's) and Code of Ethics (ISSAI 130). • Audit Planning, Audit Evidence, Working Papers and audit sampling. • Structure, contents and Audit Reports in the Public Sector. • Description of Internal Control System (ICS) in the Public Sector and the related recent legislations (Law 4795/2021). • Audit projects performed by the Internal Audit Department in the Public Sector.

4. TEACHING METHODS--ASSESSMENT

<p>MODES OF DELIVERY</p> <p><i>Face-to-face, in-class lecturing, distance teaching and distance learning etc.</i></p>	In-class lecturing.						
<p>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</p> <p><i>Use of ICT in teaching, Laboratory Education, Communication with students</i></p>	<p>I. Use of projector and PowerPoint presentations.</p> <p>II. Posting teaching notes, course lecture presentations and other material to course webpage.</p> <p>III. Regular communication with students through e-mails and use of asynchronous education platform.</p>						
<p>MODULE DESIGN</p> <p><i>Description of teaching techniques, practices and methods: Lectures, seminars, laboratory practice, fieldwork, study and analysis of</i></p>	<table border="1"> <thead> <tr> <th><i>Activity</i></th> <th><i>Semester Workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>39</td> </tr> <tr> <td>Preparation of group Essay/ Case Studies.</td> <td>50</td> </tr> </tbody> </table>	<i>Activity</i>	<i>Semester Workload</i>	Lectures	39	Preparation of group Essay/ Case Studies.	50
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Lectures	39						
Preparation of group Essay/ Case Studies.	50						

<i>bibliography, tutorials, Internship, Art Workshop, Interactive teaching, Educational visits, projects, Essay writing, Artistic creativity, etc</i>	Studying independently	98
	Lectures by Market Executives	-
	Total	187
<p><i>The study hours for each learning activity as well as the hours of selfdirected study are given following the principles of the ECTS.</i></p>		
<p align="center">STUDENT PERFORMANCE EVALUATION/ASSESSMENT METHODS</p> <p><i>Detailed description of the evaluation procedures.</i></p> <p><i>Language of evaluation, assessment methods, formative or summative (conclusive), multiple choice tests, short- answer questions, open-ended questions, problem solving, written work, essay/report, oral exam, presentation, laboratory work, other.....etc.</i></p> <p><i>Specifically defined evaluation criteria are stated, as well as if and where they are accessible by the students</i></p>	<p>Written final exam at the end of semester on syllabus, which includes:</p> <ul style="list-style-type: none"> - Multiple choice questions. - Open essay questions or problem solving. <p>The course grade results from written final exam (100%). Course passing score should be at least five (5). The assessment criteria are accessible to students through the Postgraduate’s webpage.</p>	

5. SUGGESTED BIBLIOGRAPHY

1/ Availability of teaching notes through the course webpage.

2/ Recommended Academic Literature:

- Karagilanis S.(2005), “Financial Management in the Public Sector (NPDD) – Implementation of Double-Entry Accounting System”, Athens, Karanastasis Publications.
- Sectoral Chart of Accounts, NPDD, OTA, D.M.Y. and of General Government.
- Koen, S. (2020), “Public Sector Accounting”, OPA Publications.
- Arens, A., Elder, R., Beasley M., Hogan, C., (2021), “Auditing and Assurance Services – An Integrated Approach”, Broken Hill Publishers Ltd.
- Negakis, C., & Tahynakis, P. (2017). «Auditing – Internal Audit: Theory and Practice”, Aeiforos Accounting Publications.