

## **STUDY PROGRAMME IN APPLIED ACCOUNTING AND AUDITING**

### SEMESTER 1

#### COMPULSORY COURSES

1	General Accounting Principles and Accounting Standards	6 ECTS
2	International Accounting Standards and International Financial Reporting Standards	6 ECTS
3	Risk Management and Internal Control	6 ECTS
4	Principles of Economics, Finance and Business Economics	6 ECTS
5	Elements of Mathematics and Statistics	6 ECTS
	TOTAL ECTS FIRST SEMESTER	30 ECTS

### SEMESTER B

#### COMPULSORY COURSES

1	Principles of Financial Management and Markets	6 ECTS
2	Costing and Management Accounting	6 ECTS
3	Consolidated Financial Statements	6 ECTS
4	Auditing - Professional Ethics	6 ECTS
5	Company Law	6 ECTS
	TOTAL ECTS SECOND SEMESTER	30 ECTS

### SEMESTER 3

#### DIRECTION: APPLIED ACCOUNTING AND AUDITING

1	Modern Topics in Financial Accounting	6 ECTS
2	Financial Analysis	6 ECTS
3	International Auditing Standards	6 ECTS
4	Information Technology and Computer Systems	6 ECTS
5	Tax legislation	6 ECTS
	TOTAL ECTS THIRD SEMESTER	30 ECTS

### SEMESTER 3

#### DIRECTION: APPLIED ACCOUNTING AND AUDITING IN THE PUBLIC SECTOR

1	Special Topics in Public Sector Accounting and Auditing	6 ECTS
2	International Public Sector Accounting Standards	6 ECTS
3	International Public Sector Auditing Standards	6 ECTS
4	Costing of Public Sector Services	6 ECTS
5	Public Sector Information Systems	6 ECTS
	TOTAL ECTS THIRD SEMESTER	30 ECTS

### SEMESTER 4

	Elaboration and writing of a Master's Thesis	30 ECTS
	TOTAL ECTS SECOND SEMESTER	30 ECTS
	TOTAL ECTS Postgraduate Studies Programme	120 ECTS