### SEMESTER 2 COMPULSORY MODULES ACCOUNTING (Total ECTS 30)

#### 1. Audit and Internal Audit Issues (6 ECTS)

The aim of the course is to provide specialised knowledge on audit issues related to internal, external and tax audits faced by a company. The knowledge acquired by the postgraduate student will help him/her in his/her professional career as an internal auditor, statutory auditor, tax auditor or accountant of an entity. The topics developed are accompanied by practical applications and case studies.

#### 2. Tax Accounting (6 ECTS)

The tax process is a separate subject in a business organisation. The course attempts to describe the tax process in a company and the methods used to represent tax transactions. The above is accompanied by practical applications.

# 3. Contemporary Issues in Financial Accounting (6 ECTS)

This course is an exploration of contemporary issues in Financial Accounting. The examination of these issues and the development of methods to deal with them is considered very important for the successful management of an Organization's business. The topics developed are examined through the use of case study and examples and are aimed at providing the necessary knowledge and skills for the decision making process in an Organization Enterprise.

SEMESTER 2 OPTIONAL MODULES ACCOUNTING (Students choose two (2) courses)

# 1. Methods of Business Analytics in Accounting (6 ECTS)

The course aims to introduce graduate students to the field of business analytics in Accounting Science. In particular, an analysis of the different accounting data that can be extracted from a company's information system is made and methods of managing big data are developed. In addition, special reference is made to the qualitative characteristics of accounting figures and to cases where their integrity and reliability may be threatened. Methods of modelling and analysis of accounting data are then listed. Finally, based on the results of the above analysis, the course focuses on the design of a comprehensive picture of the entity derived from the data, as well as strategic business decision making utilizing accounting data. The topics developed are accompanied by practical applications and case studies.

# 2. Methods of Forecasting Financial Metrics (6 ECTS)

The aim of the course is to understand the theoretical background behind the most advanced forecasting techniques and to acquire the necessary skills for their effective application in real financial applications.

#### 3. Financial Management (6 ECTS)

The course aims to provide the postgraduate student with a comprehensive overview of Strategic

Financial Management on a theoretical and practical level. The topics covered are a combination of the topics covered in Strategic Management and Strategic Financial Management using business cases.