

**SEMESTER 3**  
**COMPULSORY MODULES**  
**(Total ECTS - Third Semester 30 ECTS)**  
**APPLIED ACCOUNTING AND CONTROL**

**1. Contemporary Issues in Financial Accounting (6 ECTS).**

In addition, methods of dealing with these issues are developed, which are used by the management of an organisation's management in the decision-making process and practical applications and case studies are presented.

**2. Financial Analysis (6 ECTS)**

Investors - financiers, by committing their capital to 'securities' of companies, expect a satisfactory return and of course a safe return of their capital. The choice of the company that will 'ensure' these things requires a comprehensive analysis of its performance. The course attempts to provide the postgraduate student with a comprehensive framework for analysing financial statements and determining the value of the firm. The aforementioned topics are accompanied by practical applications and case studies.

**3. International Auditing Standards (6 ECTS)**

The objective of the course is to present the principles, operation and application of the International Auditing Standards. In particular, the main provisions of IFRS for the audit of companies as well as specific issues related to IFRS are described. The above standards are analysed both on a theoretical level and practically by presenting practical applications and developing case studies.

**4. Information Technology and Computer Systems (6 ECTS)**

aim of the course is to familiarize students with information systems technologies and their use in decision-making. Relevant topics such as: methodologies of information systems development, properties of complex systems, architecture and specifications of information systems are developed. In addition, Business Information Systems and their role in business today, Information Systems as a driving force of business as well as Information Systems and information technologies are described. Finally, the basic internal control procedures for accounting information systems are described. The aforementioned topics are accompanied by practical applications and case studies.

**5. Tax Legislation (6 ECTS)**

The aim of the course is the description of tax legislation and the use of tax accounting methods to deal with the problems of enterprises in the purchase and distribution of goods and services, in the recording of accounting events in accordance with the requirements of tax laws for the extraction of the result and the payment of taxes, direct and indirect, to the state. Also, to impart to graduate students the principles, structures and procedures of tax awareness, to teach the appropriate tools for analyzing the calculation of taxes, to interpret and analyze the methods and techniques for determining taxable profits with the final objective that the managers of economic units (managers) are able to use tax information to formulate the future strategy of the enterprise. The aforementioned topics are accompanied by practical applications and case studies.