

SEMESTER 3

COMPULSORY MODULES

(Total ECTS - Third Semester 30 ECTS)

APPLIED ACCOUNTING AND CONTROLS IN THE PUBLIC SECTOR

1. Special Topics in Accounting and Auditing in the Public Sector (6 ECTS)

The aim of the course is to develop issues related to accounting procedures and auditing in the public sector. In particular, the differences in the accounting process in relation to the private sector are developed and special cases of audits in the Public Sector are described. The aforementioned topics are accompanied by practical applications and case studies.

2. International Public Sector Accounting Standards (6 ECTS)

The implementation of a common accounting framework for the Public Sector and the use of common accounting standards leads to the need to analyse them in order to apply them correctly. The aim of the course is to describe the institutional framework of International Public Sector Accounting Standards (IPSAS) and European Public Sector Accounting Standards (EPSAS). The aforementioned topics are accompanied by practical applications and case studies.

3. International Standards on Auditing in the Public Sector (6 ECTS)

The objective of the course is to present the principles of the International Auditing Standards in relation to issues covering the Public Sector. The main provisions of the IFRS used in the audit of the Public Sector as well as specific cases are described. The above is accompanied by practical applications and case studies.

4. Costing of Public Sector Services (6 ECTS)

This course aims at describing and developing costing methods for the public sector. The methods developed are useful for decision making in the Public Sector focusing on providing all necessary information for managers. These are accompanied by practical applications, examples and case studies.

5. Information Systems in the Public Sector (6 ECTS)

The aim of the course is to familiarize students with the technologies of information systems used in the Public Sector. In addition, methods of developing information systems are developed and newer information technologies are described. In addition, database management is described, as well as the use of databases in improving the performance of an organization. Finally, the procedures for developing an internal control system for accounting information systems are described. The aforementioned topics are accompanied by practical applications and case studies.

SEMESTER 4

(Total ECTS - 4th semester 30 ECTS)

Preparation and writing of a Master's Thesis (30 ECTS)

The postgraduate student should submit a preliminary outline of research for the preparation of the Master's Thesis. This preliminary research outline should specify the topic to be analysed, the methodology and the literature used. Acceptance of the research proposal will be based on the relevance of the topic to the Master's programme, contribution to expected benefits and elements of originality in approach. The language of writing of the Master's thesis is Greek. It is possible to write the thesis in English with the agreement of the Supervisor and the approval of the Assembly. In case the Master's thesis is written in English, the candidate must include an extended abstract of the thesis in Greek (for details, see the relevant articles of the Rules of Procedure).