

## COURSE OUTLINE

### (1) GENERAL INFORMATION

<b>SCHOOL</b>	Faculty of Economics		
<b>DEPARTMENT</b>	Accounting and Finance		
<b>LEVEL OF STUDIES</b>	Undergraduate		
<b>COURSE CODE</b>	AF506	<b>SEMESTER</b>	5
<b>COURSE TITLE</b>	Audit & Internal Control		
<b>COURSEWORK BREAKDOWN</b>		<b>TEACHING WEEKLY HOURS</b>	<b>ECTS CREDITS</b>
(e.g., lectures/laboratory work)		3	5
<i>Add extra space if necessary</i>			
<b>COURSE TYPE</b> Scientific field <i>special knowledge</i> Development of special skills	Scientific Area (Specialty), Choice		
<b>PREREQUISITES:</b>			
<b>LANGUAGE OF INSTRUCTION and EXAMS:</b>	GREEK		
<b>COURSE AVAILABLE TO ERASMUS STUDENTS:</b>			
<b>COURSE WEB PAGE (URL)</b>			

### (2) LEARNING OUTCOMES

<b>Learning Outcomes</b>
The purpose of the course is to provide the necessary knowledge on audit issues concerning the internal, external and tax audit facing a business.
<b>General Skills</b>
<ol style="list-style-type: none"> <li>1. Supervision, maintenance and updating of accounting books of all categories in accordance with the text taxation.</li> <li>2. Internal and external audit of companies and organizations.</li> <li>3. Costing and drawing up budgets.</li> <li>4. Compilation of financial analyzes and estimates.</li> <li>5. Management of investment programs Financial monitoring.</li> </ol>

### (3) COURSE CONTENT

<ol style="list-style-type: none"> <li>1 Nature and object of the audit.</li> <li>2. Internal and external control.</li> <li>3. Audit criteria and audit documentation.</li> <li>4. Sampling.</li> <li>5. Auditing and computerization.</li> <li>6. Check cash data.</li> <li>7. Sales and receivables.</li> <li>8. Purchases and obligations.</li> <li>9. Inventory control.</li> <li>10. Asset control.</li> <li>11. Balance sheet and results of use.</li> <li>12. Audit reports.</li> <li>13. Techniques for controlling the efficiency of the business.</li> <li>14. International Auditing Standards (IAS)</li> </ol>
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#### (4) TEACHING and LEARNING METHODS - ASSESSMENT

<p><b>COURSE DELIVERY MODE</b> <i>lectures, face-to-face, distance learning etc.</i></p>	Face to face.	
<p><b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</b> <i>e.g. use of audiovisual media and computers etc.</i></p>	<p>Use of the e-class electronic platform. During office hours. Presentations are made using Power Point. There is also the possibility of electronic communication via e-mail with the teacher. Provision of electronic teaching presentations to students, through e-class.</p>	
<p><b>TEACHING METHODS</b> <i>Derailed description of the teaching methods used: Lectures, Seminars, Laboratory exercises, Study &amp; bibliography analysis, Tutoring, Internship/Practicum, Art Workshop, Interactive Teaching, Projects, Written Assignments, Artistic creation etc.</i></p> <p><i>Study hours for each learning activity are included along with the non-guided study hours according to the ECTS principles</i></p>	<b>Method Description</b>	<b>Semester workload</b>
	Lectures for the theoretical part of the course, supported by presentations in electronic form	50
	Practical Exercises, inside the room	30
	Independent Study	45
	<b>Total</b>	<b>125</b>
<p><b>ASSESSMENT METHODS AND CRITERIA</b> <i>Description of the assessment methods and criteria:</i></p> <p><i>Language of Assessment, Assessment Methods, Formative or Concluding Assessment, Multiple Choice Test, Short Answer Questions, Essay Development Questions, Problem Solving, Written Assignment, Reports, Oral Exam, Essay, Oral Presentation, Clinical Examination of patient, Artistic Performance, Others</i></p> <p><i>Assessment criteria are explicitly defined and stated.</i></p>	<p>Final written exam (70% - 100% of the grade): Students are asked to answer a series of questions that will cover all the taught material of the course. These will include:</p> <ol style="list-style-type: none"> <li>1. Multiple choice questions</li> <li>2. True / False Questions</li> <li>3. Questions of judgment</li> <li>4. Solving problems in Accounting matters</li> <li>5. Comparative evaluation of theory elements</li> </ol> <p>Progress (0% - 30% of grade) (students are given a choice if they want to participate):</p> <ol style="list-style-type: none"> <li>1. Multiple choice questions</li> <li>2. True / False Questions</li> <li>3. Questions of judgment</li> <li>4. Solving practical Accounting problems</li> </ol> <p>The student evaluation is accessible to them for explanations regarding their improvement. The evaluation criteria can be redefined at the beginning of each semester after a proposal by the teacher and a decision of the Department Assembly.</p>	

#### (5) RECOMMENDED BIBLIOGRAPHY

<p><i>- Recommended Bibliography:</i></p> <ol style="list-style-type: none"> <li>1. Negakis I.X and Tachynakis D.P. (2017) <i>Auditing – Internal Control: Theory and Applications</i>, Aiforos Accounting Publications, Athens</li> <li>2. Alifantis G. (2016) <i>Auditing</i>, Diplographia Publications, Athens</li> <li>3. CPA (2012), <i>Model Financial Audit Reports Statements, Overview Reports of interim Financial Information and Special Audit Reports</i>, SOEL Publications, Athens</li> </ol>
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4. Kantzos K., Chondraki A. (2006), *Auditing - Theory and Practice (2nd Edition)*, Stamoulis, Athens
5. Papadopoulos E. (1998), *Tax evasion, tax accounting, auditing*, Pamisos, Athens
6. Balis Th. (1998), *Modern auditing*, Stamoulis, Athens
7. Tsaklaganos A. (1997), *Auditing*, Kyriakides, Thessaloniki
8. Papas A. (1997), *Auditing, The financial*, Athens