

COURSE OUTLINE

1. GENERAL

27. GENERAL

SCHOOL	ECONOMICS AND MANAGEMENT		
DEPARTMENT	ACCOUNTING & INFORMATION SYSTEMS		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE			SPRING
COURSE TITLE	SPECIAL ISSUES IN AUDITING		
INDEPENDENT TEACHNING ACTIVITIES		HOURS PER WEEK	ECTS
LECTURES		2	4
LABORATORY		1	2
COURSE TYPE	Scientific Area		
PREREQUISITE COURSES	None		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	Yes (Only with project and/or essay)		
COURSE URL	https://exams-sod.the.ihu.gr/course/index.php?categoryid=66		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Auditing is one of the most important areas of Accounting specialization. It is of critical importance for the smooth functioning of financial markets – and thereby it plays a significant role in the allocation of resources within society. It involves auditing principles, concepts and practices as it applies mainly to businesses and various stakeholders. Students, upon successful completion of the course, will be able to:</p> <ul style="list-style-type: none"> • understand the Basic Principles & Functions of Auditing • apply the principles, rules & standards that govern the audit process, both Internal and External • apply the International Auditing Standards. • demonstrate knowledge of Audit Ethics & Audit Skepticism • demonstrate knowledge of Audit assurance services • understand fraud risk assessment • understand analytical procedures in relation to the assessment of audit risks • consider the contribution of new technologies and data analysis in conducting an audit
General Competences
<ul style="list-style-type: none"> ▪ Research Analysis, Analysis and synthesis of data and information, using modern technologies ▪ Decision making ▪ Autonomous work ▪ Group work

- Work in international environment
- Interdisciplinary scientific work
- Promotion of free, creative and intuitive thinking

3. COURSE CONTENTS

- Conceptual & Legal Framework of Auditing
- Code of Professional Conduct
- External Audit
- Internal Audit
- Audit of Fixed Assets, Inventories, Receivables, Equity, Liabilities, Income & Expenses.
- Assessment & Evaluation of Internal Control System
- Corporate Governance & Internal Audit
- Internal Audit & Risk Management
- Audit Report, Legal Liabilities of Auditors
- Audit Evidence & Audit Procedures
- International Auditing Standards
- Audit for Fraud Detection
- Audit & Information Systems

4. TEACHING and LEARNING METHODS - EVALUATION

MODE OF INSTRUCTION	<ul style="list-style-type: none"> • Face-to-face teaching in the classroom • Laboratory exercises • Asynchronous e-teaching 	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY	<ul style="list-style-type: none"> • Power Point presentations • E Class • Internet sources • Use of information and communication technologies 	
TEACHING METHODS	Δραστηριότητα	Φόρτος Εργασίας Εξαμήνου
	Lectures	39
	Case study	21
	Assignment	30
	Independent study	60
	Total contact hours and training	150

STUDENT PERFORMANCE EVALUATION	<ul style="list-style-type: none"> • Assignment 40% • Final exams 60%
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5. PRESCRIBED TEXTS-REFERENCES

Greek Bibliography

- Κάντζος Κ.-Χονδράκη Αθ., (2006). *Ελεγκτική Θεωρία & Πρακτική*. Αθήνα: Εκδόσεις Σταμούλη
- Καραμάνης Κ., (2008). *Σύγχρονη Ελεγκτική*. Αθήνα: Εκδόσεις Εταιρεία Αξιοποίησης & Διαχείρισης της περιουσίας του Οικονομικού Πανεπιστημίου Αθηνών ΑΕ
- Παπαστάθης Π., (2014). *Ο Σύγχρονος Εσωτερικός Έλεγχος & η Πρακτική Εφαρμογή του*, Έκδοση Παπαστάθη Π.
- Τσακλάγκανος Αγ.-Σπαθής Χ, (2016). *Ελεγκτική*. Θεσσαλονίκη: Εκδόσεις Αφοι Κυριακίδη
- Νεγκάκης Χρ.-Ταχυνάκης Π., (2017). *Σύγχρονα Θέματα Ελεγκτικής και Εσωτερικού Ελέγχου*, Εκδόσεις Αειφόρος Λογιστική Μονοπρόσωπη ΙΚΕ
- Arens Alvin A., Elder Randal J., Beasley Mark S., Hogan Chris E. *Ελεγκτική-Σύγχρονες Τάσεις και Προοπτικές*, Εκδόσεις Broken Hill Publishers Ltd,2021

English Bibliography

- T.W.Singleton and A.I.Singleton, (2010). *Fraud Auditing and Forensic Accounting*, 4TH Edition, ISBN: 9780470564134, Wiley.
- R.Hayes, Ph. Wallage and H. Cortenmaker, (2014). *Principles of Auditing, An Introduction to International Standards on Auditing*, 3rd edition, ISBN: 9780273768173, Pearson.
- Lynford Graham, (2015). *Internal Control Audit and Compliance: Documentation and Testing under the new COSO Framework*,. ISBN: 9781118996218, Wiley.
- Arens Alvin A., Elder Randal J., Beasley Mark S., Hogan Chris E, *Auditing and Assurance Services*, Global Edition 17th Edition, 2019

Related Academic Journals:

- Accounting, Organizations and Society
- Accounting Review
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Review of Accounting Studies
- European Accounting Review
- Auditing
- Journal of International Accounting, Auditing and Taxation
- Managerial Auditing Journal
- The International Journal of Auditing
- International Journal of Accounting Information System