

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860101	SEMESTER	Spring
COURSE TITLE	DATA MINING IN ACCOUNTING		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures – Tutorial		4	6
COURSE TYPE		Scientific Area	
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://www.acc.teithe.gr/e-class		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Data Mining is a state of the art technology with recognized applications in accounting and finance. The course offers to the students the opportunity to become familiar with data mining methodologies, to understand their potentialities and limitations and to acquire practical skills in applying these methodologies for solving accounting and financial problems.</p> <p>Upon successful completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> • Understand the characteristics, the potentialities and the limitations of the data mining methods • Understand the successive steps of the knowledge acquisition process • Apply classification methods • Analyze and evaluate the acquired patterns and knowledge • Design and implement data analysis tasks in the context of data mining • Apply data mining techniques for bankruptcy prediction, fraudulent financial statement detection, audit qualifications, credit risk estimation.
General skills
<p>Retrieve, analyse and synthesise data and information with the use of necessary technologies</p> <p>Make decisions</p>

Work autonomously
 Work in teams
 Work in an international context
 Be critical and self-critical
 Advance free, creative and causative thinking

3. COURSE CONTENTS

Introduction to Data Mining, kinds of mined patterns, steps in knowledge acquisition, applications of data mining in finance and accounting
 Data preprocessing, missing values, noise, data normalization.
 Mining association rules, itemsets, Apriori, Support, Confidence, Lift.
 Classification and prediction, supervised learning, validation, data overfitting.
 Decision trees, ID3, C4.5, entropy, information gain, pruning, advantages and disadvantages of decision trees.
 Bayesian networks, Bayes theorem, naïve Bayesian classifiers, Bayesian networks, advantages and disadvantages of Bayesian networks
 Instance Based Classifiers, k-NN , Euclidean distance and alternative distances, advantages and disadvantages of IBCs,
 Regression, linear and polynomial regression, logistic regression, advantages and disadvantages
 Support Vector Machines, advantages and disadvantages
 Genetic algorithms, populations, genetic operators, advantages and disadvantages
 Validation, holdout set, cross validation, jackknife, bootstrap, ROC curves
 Classifier ensembles, Bagging
 Applications of Data Mining in accounting and finance, bankruptcy prediction, going concern prediction, fraud detection, credit risk estimation.

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Lectures, asynchronous eLearning, tutorial.	
Use of ICT	Power point presentations Lecture notes in e-class E-mail contact with students	
TUITION METHODS	Method	Workload per semester
	Lectures	52
	Autonomous study	98
	Total contact hours and training	150
ASSESSMENT	Multiple choice examinations	

5. PRESCRIBED TEXTS-REFERENCES

- *Prescribed Texts:*
 Lecture notes in e-class

Han and Camber, Data Mining concepts and techniques, Morgan Kaufman

- *References:*

- *Academic journals:*

Expert Systems with Applications (Elsevier)

Intelligent Systems in Accounting Finance and Management (Wiley)

Journal of Emerging Technologies in Accounting (American Accounting Association)

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860201	SEMESTER	Spring
COURSE TITLE	AUDITING		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures		2+1	7
COURSE TYPE		Scientific Area	
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://eclass.acc.teithe.gr/openeclass/		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Upon successful completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> • Introduce to the basic principles and functions of the Audit. • Familiarize with all the rules and actions concerning the audit process, both Internal and External. • Familiarize and apply International Auditing Standards.
General skills
<ul style="list-style-type: none"> • Retrieve, analyze and synthesize data and information with the use of necessary technologies • Make decisions • Work autonomously • Work in teams • Work in an international context • Advance free, creative and causative thinking

3. COURSE CONTENTS

<ul style="list-style-type: none"> • Introduction to Auditing Science. • Professional Ethics of Accountants-Auditors' Legal Liability. • Internal Audit.

- External Audit.
- Audit Report.
- International Auditing Standards.

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	<ul style="list-style-type: none"> • Lectures • Asynchronous learning (e-class) 	
Use of ICT	<ul style="list-style-type: none"> • Power point presentations • Lectures notes in e-class • Internet • E-mail contact with students 	
TUITION METHODS	Method	Workload per semester
	Lectures	26
	Laboratory work	13
	Case study	68
	Autonomous study	68
	Total contact hours and training	175
ASSESSMENT	<p>Written examinations (80 %)</p> <p>Case study (20 %)</p>	

5. PRESCRIBED TEXTS-REFERENCES

- *Prescribed Texts:*

- Κάντζος Κ.-Χονδράκη Αθ., «Ελεγκτική Θεωρία & Πρακτική», 2006, Εκδόσεις Σταμούλη
- Καραμάνης Κ., «Σύγχρονη Ελεγκτική», 2008, Εκδόσεις Εταιρεία Αξιοποίησης & Διαχείρισης της περιουσίας του Οικονομικού Πανεπιστημίου Αθηνών ΑΕ
- Νεγκάκης Χρ.-Ταχυνάκης Π., « Σύγχρονα Θέματα Ελεγκτικής και Εσωτερικού Ελέγχου», 2012, Εκδόσεις Κόντου Αγγελική

- *Academic journals:*

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

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860301	SEMESTER	Spring, 6th
COURSE TITLE	FINANCIAL STATEMENTS ANALYSIS		
AUTONOMOUS TEACHING ACTIVITIES		HOURS PER WEEK	ECTS
	Lectures (2h) and tutorials (2h)	4	7
COURSE TYPE	Scientific Area		
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://www.acc.teithe.gr/e-class		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Upon successful completion of this course, the student will be able to:</p> <ol style="list-style-type: none"> 1. understand the importance of financial statements as sources of information for decision making for both management and external users 2. apply technical analysis on financial statements 3. evaluate the significance of the structure and the relationships of the elements of financial statements of the business over time and inter-enterprise with a view to explore the strengths and weaknesses of business performance in terms of profitability, efficiency, liquidity and financial leverage of the company 4. draw up financial studies, in which to reflect reliably the current and future financial situation of the company 5. make decisions for formulating business financial strategy
General skills
<p>Retrieve, analyze and synthesize data and information with the use of necessary technologies Make decisions Work autonomously Work in teams Advance free, creative and causative thinking</p>

3. COURSE CONTENTS

- Content of financial statements
- Overview of Financial Statement Analysis
- The impact of GAAP and IFRS on Financial Analysis and Reporting
- Vertical and horizontal analysis
- Common sized financial statements
- Ratio analysis
- Analyzing Financing, Investing and Operating Activities
- Profitability analysis
- Liquidity analysis
- Analysis of operational efficiency
- Leverage analysis
- Analysis of the Statement of Cash Flow
- Cash flow ratios
- Stock exchange ratios
- Case studies using real data

4. INSTRUCTION METHODS - ASSESSMENT

MODE OF INSTRUCTION	Lectures and tutorials	
USE OF ICT	PowerPoint presentations Use of the asynchronous learning platform e-class Self-assessment test using the e-class system Projects assessment through the e-class system	
TUITION METHODS	Method	Workload per semester
	Lectures	26
	Tutorials	26
	Case study/ Project	60
	Autonomous work	63
	Total contact hours including tutorials and homework	175
ASSESSMENT	Multiple choice final examinations (60%) Project including oral presentation in the classroom (40%)	

5. PRESCRIBED TEXTS-REFERENCES

- Prescribed Texts

Niarchos N. (2005) Financial Statements Analysis, Athens
Stefanou C. (2013) Financial Statements Analysis Using Excel, Thessaloniki

- References

Bernstein, L. A. & Wild, J. J. (1998) Financial Statement Analysis: Theory, Application and Interpretation (6th ed.). Boston, MS: Irwin McGraw-Hill
Gibson, C. H. (2012) Financial Reporting and Analysis: Using Financial Accounting Information, 12th Edition, South-Western College Publishing, USA

Subramanyam, K. R. and J. J. Wild (2009) "Financial Statement Analysis", 10th Edition, McGraw-Hill

- *Academic journals:*

Academic Management Review

Accounting, Organizations and Society

Accounting Review

Contemporary Accounting Research

Financial Analysts Journal

Financial Management

International Review of Financial Analysis

Journal of Accounting and Economics

Journal of Financial and Quantitative Analysis

Management Science

Review of Accounting Studies

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860402	SEMESTER	Spring (F)
COURSE TITLE	FINANCIAL ANALYSIS APPLICATIONS WITH COMPUTER		
AUTONOMOUS TEACHING ACTIVITIES		HOURS PER WEEK	ECTS
LABORATORY WORK		2	5
COURSE TYPE		Skills Development	
PREREQUISITE COURSES		-	
LANGUAGE OF INSTRUCTION AND EXAMINATION		Greek	
COURSE OFFERED TO ERASMUS STUDENTS		NO	
COURSE URL		http://eclass.acc.teithe.gr/openeclass/	

1. LEARNING OUTCOMES

Intended learning outcomes of the course

Upon successful completion of this course, the students will be able to use Excel Spreadsheets, in order to:

1. prepare the yearly financial statements of corporations and process/edit their accounts.
2. apply horizontal and vertical analysis techniques of the financial statements.
3. evaluate the performance and financial position of a corporation, using and calculating all the basic financial ratios (profitability, liquidity, activity and leverage).
4. prepare financial analysis studies to demonstrate with reliability the current and future financial position of a corporation.

General skills

- Retrieve, analyze and synthesize data and information with the use of necessary technologies
- Adapt in new conditions
- Decision making
- Work autonomously
- Work in an international environment
- Advance free, creative and causative thinking

2. COURSE CONTENTS

- Basic Excel tools for financial analysis
- Preparation and processing of financial statements on spreadsheets
- Application of horizontal and vertical analysis techniques on spreadsheets
- Analysis of published (real-case) financial statements using spreadsheets
- Calculation of financial ratios - chart creation

3. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Laboratory applications with computer	
Use of ICT	Extensive usage of Excel Spreadsheets Power point presentations E Class E-mail contact with students	
TUITION METHODS	Method	Workload per semester
	Laboratory work	26
	Exercises for autonomous practice	52
	Autonomous study	47
	Total contact hours and training	125
ASSESSMENT	Laboratory examination using Excel Spreadsheets (100%)	

4. PRESCRIBED TEXTS-REFERENCES

Greek Bibliography

Niarchos N. (2005) Financial Statement Analysis, Athens

Stefanou K. (2013) Financial Statement Analysis with Excel, Thessaloniki

Foreign Language Bibliography

Bernstein, L. A. & Wild, J. J. (1998) Financial Statement Analysis: Theory, Application and Interpretation (6th ed.). Boston, MS: Irwin McGraw-Hill

Gibson, C. H. (2012) Financial Reporting and Analysis: Using Financial Accounting Information, 12th Edition, South-Western College Publishing, USA

Subramanyam, K. R. and J. J. Wild (2009) "Financial Statement Analysis", 10th Edition, McGraw-Hill

Academic Journals

Academic Management Review

Accounting, Organizations and Society

Accounting Review

Contemporary Accounting Research

Financial Analysts Journal
Financial Management
International Review of Financial Analysis
Journal of Accounting and Economics
Journal of Financial and Quantitative Analysis
Management Science
Review of Accounting Studies

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860501	SEMESTER	Spring
COURSE TITLE	E Commerce		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures		4	5
COURSE TYPE		General Knowledge	
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://www.acc.teithe.gr/e-class		

2. LEARNING OUTCOMES

Intended learning outcomes of the course

The course covers a wide range of concepts, technologies and applied practices related to e-Commerce. This includes topics such as electronic retail and wholesale trading, e-marketing, transaction security, potentialities of Web 2.0 and social networks, strategy and development of electronic business, etc.

Upon successful completion of this course, the student will be able to:

- Understand the basic concepts, the benefits and limitations of e-Commerce
- Ascertain issues related to electronic retail and wholesale trading
- Identify and evaluate the potentialities of eBusiness
- Design and implement e-Marketing strategies
- Ascertain issues related to electronic supply chain
- Perceive the potentialities of mobile computing and social networks
- Αντιλαμβάνεται τις δυνατότητες της κινητής υπολογιστικής και των κοινωνικών δικτύων
- Understand transaction safety issues and chose defense strategies
- Design and implement e-shops

General skills

Retrieve, analyse and synthesise data and information with the use of necessary technologies
 Adapt to new situations
 Make decisions
 Work autonomously
 Work in teams
 Work in an international context
 Appreciate diversity and multiculturality
 Advance free, creative and causative thinking

3. COURSE CONTENTS

Overview of Electronic Commerce; E-Marketplaces: Mechanisms, Tools, and Impacts of E-Commerce;
 Retailing in Electronic Commerce: Products and Services;
 Consumer Behavior, Market Research, and Advertising;
 B2B E-Commerce;
 E-Supply Chains, Collaborative Commerce, and Corporate Portals;
 Mobile Computing and Commerce and Pervasive Computing;
 The Web 2.0 Environment and Social Networks;
 E-Commerce Fraud and Security;
 Launching a Successful Online Business and EC Projects;

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Lectures, distance asynchronous learning, tutorials.	
Use of ICT	Power point presentations Assignments requiring computer usage Lecture notes in e-class E-mail contact with students	
TUITION METHODS	Method	Workload per semester
	Lectures	52
	Assignment	35
	Autonomous study	38
	Total contact hours and training	125
ASSESSMENT	Multiple choice examinations (60%) Assignment (40%)	

5. PRESCRIBED TEXTS-REFERENCES

- **Prescribed Texts:**

Ηλεκτρονικό Εμπόριο 2010, E. Turban, J. Lee, T.P. Liang, and D . Turban, Γκιούρδας
Ηλεκτρονικό Εμπόριο 2011, K. Laudon and C.G. Traver, Παπασωτηρίου
Lecture notes in e-class

- **References:**

- **Academic journals:**

Electronic Commerce Research and Applications (Elsevier)
Electronic Commerce Research (Springer)

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860602	SEMESTER	Spring
COURSE TITLE	Data Mining Applications		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Laboratory work		2	5
COURSE TYPE		Skills Development	
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://www.acc.teithe.gr/e-class		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Data Mining is a state of the art technology with recognized applications in accounting and finance. The course offers to the students the opportunity to apply data mining methodologies for dealing with accounting and financial problems.</p> <p>Upon successful completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> • Preprocess the data • Analyse financial data by using Association Rules • Apply classification methods to develop prediction models • Assess classifiers • Design and implement financial data analysis tasks by using data mining and use the results for decision making • Use the data mining software "WEKA" • Use the data mining software "TANAGRA" • Use the data mining software "BN POWER PREDICTOR"
General skills
<p>Retrieve, analyse and synthesise data and information with the use of necessary technologies</p> <p>Make decisions</p> <p>Work autonomously</p> <p>Work in teams</p>

Work in an international context
 Be critical and self-critical
 Advance free, creative and causative thinking

3. COURSE CONTENTS

Introduction to WEKA, TANAGRA, BN POWER PREDICTOR
 Data preprocessing with Excel and Data Mining software
 Association Rules
 Decision Trees
 Neural Networks
 Bayesian Classifiers
 Support Vector Machines
 Logistic Regression
 Instance Based Classifiers
 Financial prediction models
 Assessing classifiers
 Composite classifiers – Bagging
 Application of the above methods in WEKA, TANAGRA and BN POWER PREDICTOR
 Employment of the above techniques for bankruptcy prediction, management fraud detection, audit qualifications, credit scoring.

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	Laboratory work.	
Use of ICT	Extensive usage of data mining software in the lab Power point presentations Lecture notes in e-class E-mail contact with students	
TUITION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Laboratory work	26
	Autonomous study	99
		Total contact hours and training
ASSESSMENT	Laboratory examination	

5. PRESCRIBED TEXTS-REFERENCES

- *Prescribed Texts:*
 Lecture notes in e-class
 Han and Camber, Data Mining concepts and techniques, Morgan Kaufman

- *References:*

- **Academic journals:**

Expert Systems with Applications (Elsevier)

Intelligent Systems in Accounting Finance and Management (Wiley)

Journal of Emerging Technologies in Accounting (American Accounting Association)

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860701	SEMESTER	6
COURSE TITLE	COSTING SYSTEM IN DECISION MAKING		
AUTONOMOUS TEACHING ACTIVITIES		HOURS PER WEEK	ECTS
Lectures		4	5
COURSE TYPE	Skills Development		
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://www.acc.teithe.gr/e-class		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
Students after the completion of the class will be able to: Choose the appropriate costing system for a company.
General skills
Retrieve, analyze and synthesize data and information with the use of necessary technologies - Make decisions - Work autonomously - Work in teams.

3. COURSE CONTENTS

Students after the completion of the class will be able to:
<ul style="list-style-type: none"> • Lesson 1: Comparison of cost accounting systems. • Lesson 2: Decision-making. • Lesson 3: Strategic Management Accounting Practices.

4. INSTRUCTION METHODS - ASSESSMENT

MODE OF INSTRUCTION	Lectures	
USE OF ICT	Power point presentations	
TUITION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Lectures	52
	Autonomous study	48

	Project Assignments	25
	Total contact hours and	125
ASSESSMENT	1) Written final examinations (60%) - Project Assignment (40%) 2) Oral final examinations (60%) - Project Assignment (40%) 3) Written final examinations (100%)	

5. PRESCRIBED TEXTS-REFERENCES

- Τσακλαγκάνος Α., "Θεωρία και λογιστική κόστους – για λήψη επιχειρηματικών αποφάσεων", Εκδ. Οίκος Αφοί Κυριακίδη Α.Ε., Θεσσαλονίκη 1995 (α' έκδοση), 1998 (β' έκδοση)
- Χατζής Αναστάσιος., "Εφαρμογές Αναλυτικής Λογιστικής", 2010, Θεσσαλονίκη.
- Blocher Edwar J., Chen Kung H. and Lin Thomas W. (1999), "Cost management: A strategic emphasis", Boston: Irwin/McGraw-Hill.
- Garrison R. H., Noreen Eric W., Brewer Peter C. (2006), Managerial accounting. 11th ed. New York, N.Y.: McGraw-Hill/Irwin.

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860802	SEMESTER	6 th
COURSE TITLE	SAP UA Applications		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
	Laboratory work	2	6
COURSE TYPE	Skills Developmet		
PREREQUISITE COURSES	ENTERPRISE RESOURCE PLANNING (ERP) SYSTEMS APPLICATIONS WITH ENTERPRISE RESOURCE PLANNING (ERP) SYSTEMS		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://www.acc.teithe.gr/e-class		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>The course's objective is to provide specialized knowledge on SAP applications utilizing the SAP UA System as part of the Accounting and Financial Department's participation in the SAP University Alliance Program.</p> <p>Upon successful completion of this course, the students will be able to understand advanced business processes und they should be able to perform them autonomously in the SAP environment of the SAP University Alliance Program.</p>
General skills
<p>Retrieve, analyze and synthesize data and information with the use of necessary technologies</p> <p>Make decisions</p> <p>Work autonomously</p> <p>Work in teams</p> <p>Advance free, creative and causative thinking</p>

3. COURSE CONTENTS

- SAP UA – Sales & Distribution Management
- SAP UA – Procurement and Inventory Management
- SAP UA – Production Management and Product Costing
- SAP UA – Financials Management
- SAP UA – Human Resources Management
- SAP UA - Customizing

4. INSTRUCTION METHODS - ASSESSMENT

MODE OF INSTRUCTION	Labs	
USE OF ICT	Use of SAP Software as part of the Global SAP University Alliance Program using the infrastructure of the University of Munich Remote access to SAP System Powerpoint presentations e-class	
TUTION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Laboratory work	26
	Development of special business scenarios and mirroring in the SAP University Alliance System	99
	Total contact hours and training	125
ASSESSMENT	Laboratory examinations (70%) Multiple choice theoretical examinations (30%)	

5. PRESCRIBED TEXTS-REFERENCES

- Prescribed Texts

SAP University Alliance Course Material

- References

- Academic journals:

Academy of Information and Management Sciences Journal

ACM Transactions on Information Systems
Behaviour and Information Technology
Business Process Management Journal
Computer Science and Information Systems
Computers in Industry
Information and Management
Information Systems Management
International Journal of Accounting and Information Management
International Journal of Accounting Information Systems
International Journal of Business Information Systems
International Journal of Computer Applications in Technology
International Journal of Information Management
International Journal of Information Management
International Journal of Managing Information Technology
Journal of Advances in Information Technology
Journal of Computer Information Systems
Journal of Emerging Technologies in Accounting
Journal of Enterprise Information Management
Journal of Enterprise Resource Planning Studies
Journal of Information Systems
Journal of the Association for Information Systems

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND BUSINESS ADMINISTRATION		
DEPARTMENT	ACCOUNTING AND FINANCE		
LEVEL OF STUDY	HIGHER EDUCATION (BACHELOR'S)		
COURSE CODE	860901	SEMESTER	Spring
COURSE TITLE	Internal Audit & Risk Management		
AUTONOMOUS TEACHING ACTIVITIES		HOURE PER WEEK	ECTS
Lectures		2+1	5
COURSE TYPE		Scientific Area	
PREREQUISITE COURSES	-		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE URL	http://eclass.acc.teithe.gr/openeclass/		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>Upon successful completion of this course, the student will be able to:</p> <ul style="list-style-type: none"> • Understand the basic concepts of the Internal Audit & Risk Management. • Understand and apply the basic principles and functions of the Audit Risk, Corporate Governance and Strategic Analysis. • Familiarize and apply the Internal Audit & Risk Management in operational environments. • To apply all the principles, rules governing actions & Internal Audit & Risk Management, using information technology
General skills
<ul style="list-style-type: none"> • Retrieve, analyze and synthesize data and information with the use of necessary technologies • Make decisions • Work autonomously • Work in teams • Work in an international context • Advance free, creative and causative thinking

3. COURSE CONTENTS

<ul style="list-style-type: none"> • Introduction to Financial Accounting. • Technical Risk Management. • Introduction to Auditing.
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- Internal Control and Internal Audit Effectiveness Review-Coso Internal Control Framework- Internal Auditors Liabilities & Responsibilities.
- Introduction to Corporate Governance & Policy.
- Corporate Governance, Internal Audit & Risk Management.
- Information Systems on decision making.
- Strategy in modern business. Framework & Tools.

4. INSTRUCTION METHODS - ASSESSMENT

Mode of instruction	<ul style="list-style-type: none"> • Lectures • Asynchronous learning (e-class) 	
Use of ICT	<ul style="list-style-type: none"> • Power point presentations • Lectures notes in e-class • Internet • E-mail contact with students 	
TUTION METHODS	<i>Method</i>	<i>Workload per semester</i>
	Lectures	26
	Laboratory work	13
	Case study	43
	Autonomous study	43
	Total contact hours and training	125
ASSESSMENT	Written examinations (80 %) Case study (20 %)	

5. PRESCRIBED TEXTS-REFERENCES

- Ζαπράνης Αχ., « Διαχείριση Χρηματοοικονομικών Κινδύνων με τη χρήση του Matlab,2009,Εκδόσεις Κλειδάριθμος
- Καραμάνης Κ., «Σύγχρονη Ελεγκτική»,2008, Εκδόσεις Εταιρεία Αξιοποίησης & Διαχείρισης της περιουσίας του Οικονομικού Πανεπιστημίου Αθηνών ΑΕ
- Νεγκάκης Χρ.-Ταχυνάκης Π., « Σύγχρονα Θέματα Ελεγκτικής και Εσωτερικού Ελέγχου»,2012,Εκδόσεις Κόντου Αγγελική
- Παπαστάθης Π., «Σύγχρονος Εσωτερικός Έλεγχος στις Επιχειρήσεις & Οργανισμούς & η Πρακτική Εφαρμογή του»,2003, Παπαστάθης

Π2, Εκδόσεις Κόντου Αγγελική

Συναφή επιστημονικά περιοδικά

Accounting, Organizations and Society

Accounting Review

Contemporary Accounting Research

Journal of Accounting and Economics

Review of Accounting Studies

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