

COURSE OUTLINE

(1) GENERAL

FACULTY/SCHOOL:	SCHOOL OF ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
DEPARTMENT:	DEPARTMENT OF ECONOMICS		
LEVEL OF STUDY:	POSTGRADUATE		
COURSE UNIT CODE:	ΕΔΟΠ17	SEMESTER:	2 nd SEMESTER
COURSE TITLE:	PUBLIC SECTOR FINANCIAL REPORTING		
SELF RESULTING TEACHING ACTIVITIES:		WEEKLY TEACHING HOURS	CREDITS
		3	6
<i>Add rows if necessary. The teaching organization and the teaching methods used are described in detail in (d).</i>			
COURSE TYPE:	GENERAL BACKGROUND		
PREREQUISITE COURSES:	PRINCIPLES OF FINANCIAL ACCOUNTING		
INSTRUCTION LANGUAGE AND ASSESSMENT LANGUAGE:	GREEK		
OPEN TO ERASMUS:	NO		
COURSE WEBSITE (URL):	URL e-Class		

(2) LEARNING OUTCOMES

LEARNING OUTCOMES:	(3)
This course presents fundamental topics in financial accounting of financial statements and reporting and covers the importance of the use and analysis of financial information as presented in financial statements, according to P.D. 54/2028 and International Public Sector Accounting Standards (IPSAS).	(3)
Indicative learning results for students are:	(3)
To get deep knowledge regarding the statutory accounting law for public sector entities in Greece.	(3)
To learn and understand the financial statements of public sector entities, according to IPSAS and P.D. 54/2018.	(3)
To get deep knowledge over accounting in accrual based financial reporting of public sector entities, based on IPSAS.	(3)
To understand the main provisions of P.D. 54/2018 with respect to financial reports.	(3)
To understand the main accounting principles and policies in financial statements of public sector entities based on P.D. 54/2018.	(3)
To get deep knowledge over the statement of cash receipts and payments of the public sector entities, as provided by IPSAS and cash based accounting and to be able to understand the interrelation with cash flow statements, as a basis of transformation to financial reporting according to P.D. 54/2018.	(3)
To be able to understand and analyze the financial information as presented in financial statements of public sector entities, prepared based on P.D. 54/2018.	(3)
To use financial information as presented in financial statements and reports, according to P.D. 54/2018, in decision making process.	(3)
GENERAL COMPETENCES:	(3)
- Decision - making - Work independently - Team work - Production of free, creative and inductive thinking	(3)

(3) COURSE CONTENT

1st Part: Introduction in financial statements accounting and the accounting law of the public sector entities in Greece.

2nd Part: The public sector financial statements according to IPSAS and the financial reports according to P.D. 54/2018.

3rd Part: Principles and main accounting policies of financial statements according to P.D. 54/2018.

4th Part: Statement of cash receipts and cash payments, according to IPSAS and the transformation to financial reporting on the accrued based accounting.

5th Part: Case study over the analysis of financial statements, based on P.D. 54/2018.

(4) TEACHING and LEARNING METHODS - EVALUATION

COURSE DELIVERY:	Face to face	
USE OF ICT IN TEACHING:	Use of ICT in teaching, communication with students	
COURSE DESIGN:	ACTIVITY/METHOD	SEMESTER WORKLOAD
	Lectures	30
	Exercise	40
	Fieldwork	60
	Study and analysis of bibliography	60
	Exams	3
	Total	193
COURSE ASSESMENT:	Written exams with the excellent grade to be equal to 10	

(5) SUGGESTED BIBLIOGRAPHY

Greek

1. Δρίτσας, Σ., (2023). Διεθνή Λογιστικά Πρότυπα Δημόσιου Τομέα (IPSAS): Μία συνοπτική

παρουσίαση του πλαισίου, Σημειώσεις, Τεύχος 1.

2. Δρίτσας, Σ., (2019). «Διαβάζοντας τον ισολογισμό και τις οικονομικές καταστάσεις. Η ανάγνωση, οι αριθμοί και οι σημειώσεις», Νομική Βιβλιοθήκη, Αθήνα.
3. Δρίτσας, Σ. (2015). «Λογιστική Δημόσιου Τομέα: Η λογιστική της αναδιάρθρωσης του δημόσιου χρέους σύμφωνα με τα ΔΛΠ Δημόσιου Τομέα (IPSAS)», ΕΠΙΧΕΙΡΗΣΗ, Τεύχος 10, 885-891.
4. Κόντος, Γ., (2015). «Χρηματοοικονομική Λογιστική, Σύμφωνα με τα Διεθνή και τα Ελληνικά Λογιστικά Πρότυπα», Εκδόσεις ΔΙΠΛΟΓΡΑΦΙΑ, Αθήνα.
5. Περάκης Ε., Γ. Σωτηρόπουλος, Χ. Λιβαδά και Σ. Δρίτσας, (2017). «Το Δίκαιο της Λογιστικής», Νομική Βιβλιοθήκη, Αθήνα.
6. Ξένος, Χ. & Μ. Χ. Ξένου, (2013). «Διαρκής Κωδικοποίηση, Διεθνών Προτύπων Χρηματοοικονομικής Αναφοράς Διεθνών Λογιστικών Προτύπων και Διερμηνειών», ΣΟΛ CROWE HORWATH.
7. Olivares - Caminal, R., I. Kokkoris and K. Papadakis, (2010). «Τι σημαίνει Αναδιάρθρωση Δημόσιου Χρέους», Article, www.capital.gr
8. PriceWaterHouseCoopers, (2011). «IFRS Manual, Διεθνή Λογιστικά Πρότυπα», PriceWaterHouseCoopers Business Solutions AE.

International

1. Chan, L.J., (2009). "International Public Sector Accounting Standards: Conceptual and Institutional Issues", *Harmonization of Government Accounting and the Role of ΔΛΠΔΤ*, pp.19-33.
2. Ernst & Young, (2013). "A snapshot of GAAP differences between IPSAS and IFRS", EYG no AU1506, EYGM Limited (April).
3. International Federation of Accountants (IFAC), (2014). "International Financial Reporting Standards, Consolidated without early application, Blue Book, 2015 Edition", *International Accounting Standards Board (IASB)*.
4. International Federation of Accountants (IFAC), (2014). "International Financial Reporting Standards, Red Book, 2015 Edition", *International Accounting Standards Board (IASB)*.
5. International Federation of Accountants (IFAC), (2014). "Handbook of International Public Sector Accounting Pronouncements, 2014 Edition", *International Public Sector Accounting Standards Board (IPSAB)*.
6. International Federation of Accountants (IFAC), (2015). "Handbook of International Public Sector Accounting Pronouncements, 2015 Edition", *International Public Sector Accounting Standards Board (IPSAB)*.
7. International Federation of Accountants (IFAC), (2016). "Handbook of International Public Sector Accounting Pronouncements, 2016 Edition", *International Public Sector Accounting Standards Board (IPSAB)*.
8. International Federation of Accountants (IFAC), (2016). "Handbook of International Public Sector Accounting Pronouncements, 2020 Edition", *International Public Sector Accounting Standards Board (IPSAB)*.
9. International Public Sector Accounting Standards Board, (2016), "Fact Sheet".
10. International Monetary Fund (IMF). (2012), "Sovereign Debts Restructurings 1950-2010: Literature Survey, Data and Stylized Facts", IMF Working Paper by U. S. Das, M. G. Papaioannou and C. Trebesch, Monetary and Capital Markets Department, WP/12/203.
11. International Federation of Accountants. (2015), "Accounting for Sovereign Debt Restructuring under ΔΛΠΔΤ", Staff Questions and Answers (Q & A), International Public Sector Accounting Standards Board (May).
12. Müller T. and M. Berger, (2012). "IPSAS Explained. A summary of International Public Sector Accounting Standards, Second Edition", Ernst & Young.
13. Müller T., and M. Berger, (2018). "IPSAS Explained. A summary of International Public Sector Accounting Standards, Third Edition", EY.

Other

1. International Federation of Accountants, "International Public Sector Accounting Standards, Accrual IPSASS issued as at January 31, 2018", 2020.
2. IPSASB Work Program thru 2023, June 2020.

3. IPSASB Meeting, September 2020.