

COURSE OUTLINE

(1) GENERAL

FACULTY/SCHOOL:	SCHOOL OF ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
DEPARTMENT:	DEPARTMENT OF ECONOMICS		
LEVEL OF STUDY:	POSTGRADUATE		
COURSE UNIT CODE:	ΕΔΟΠ22	SEMESTER:	2 nd SEMESTER
COURSE TITLE:	ACCOUNTING FOR SPECIFIC ELEMENTS OF PUBLIC SECTOR FINANCIAL STATEMENTS		
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:	SPECIALISATION		
PREREQUISITE COURSES:	FINANCIAL REPORTING OF PUBLIC SECTOR ENTITIES		
INSTRUCTION LANGUAGE AND ASSESSMENT LANGUAGE:	GREEK		
OPEN TO ERASMUS:	NO		
COURSE WEBSITE (URL):	URL e-Class		

(2) LEARNING OUTCOMES

LEARNING OUTCOMES:	
This course presents specific accounting topics in public sector financial accounting and specifically the accounting of tangible and intangible assets, accounting of impairment of assets, accounting of liabilities and provisions, accounting of revenues, accounting of subsequent events and accounting of errors and changing of accounting policies and estimations, according to P.D. 54/2028 and International Public Sector Accounting Standards (IPSAS). Indicative learning results for students are: - To learn and understand the accounting of tangible and intangible assets, according to IPSAS and P.D. 54/2018. - To learn and understand the accounting of impairment of assets, according to IPSAS and P.D. 54/2018. - To learn and understand the accounting of liabilities and provisions, according to IPSAS and P.D. 54/2018. - To learn and understand the accounting of revenues, according to IPSAS and P.D. 54/2018. - To learn and understand the accounting of subsequent events, according to IPSAS and P.D. 54/2018. - To learn and understand the accounting of errors and the changing of accounting policies and estimations, according to IPSAS and P.D. 54/2018.	
GENERAL COMPETENCES:	
- Decision - making - Work independently - Team work - Production of free, creative and inductive thinking	

(3) COURSE CONTENT

1st Part: Principles of accounting of tangible and intangible assets, according to IPSAS and P.D. 54/2018.
2nd Part: Principles of accounting of impairment of assets, according to IPSAS and P.D. 54/2018.
3rd Part: Principles of accounting of liabilities and provisions, according to IPSAS and P.D. 54/2018.
4th Part: Principles of accounting of revenues, according to IPSAS and P.D. 54/2018
5th Part: subsequent events, accounting of errors and the changing of accounting policies and estimations, according to IPSAS and P.D. 54/2018.

(4) TEACHING and LEARNING METHODS - EVALUATION

COURSE DELIVERY:	In Class (Physical Presence)	
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, Τεύχη 1 και 2.
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 ΑΕ.

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 ΔΠΔΤ", 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.