

COURSE OUTLINE

(1) GENERAL

SCHOOL	Economics, Business and International Studies		
ACADEMIC UNIT	Department of Economics		
LEVEL OF STUDIES	Master		
COURSE CODE	ΕΛΟΠΠΣΕΜ03	SEMESTER	2 nd Semester
COURSE TITLE	SUPREME AUDIT INSTITUTIONS (SAIs) AND AUDITING APPROACHES		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		3	2
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	Special background		
PREREQUISITE COURSES:			
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	No		
COURSE WEBSITE (URL)			

(2) LEARNING OUTCOMES

Learning outcomes

The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.

Consult Appendix A

- Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area
- Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B
- Guidelines for writing Learning Outcomes

At the end of the lectures, students will acquire knowledge, competence and responsibility/autonomy as follows:

- **Knowledge**
 - Understanding common risk areas in achieving the objectives of public institutions
 - Understanding the main legislative framework governing public procurement and

○ asset declarations ○ Design and analysis of performance audits • Competences ○ Analysis of complex audit issues in public organizations with an emphasis on public procurement. ○ Critical thinking on audit strategic planning and the fight against corruption. ○ Research skills in audit designing and implementation according to internationally recognised good practices. ○ Development of soft-skills and leadership abilities ○ Communication and teamwork • Responsibility & Autonomy After the completion of the lectures, students are expected to be able to understand, analyse complex issues and design targeted audits in areas of interest for achieving the objectives of public organisations. Furthermore, they will be able to address irregularities in procurement procedures and cases of corruption. In this way, they will be in a position to contribute to both academic knowledge and practical application.																			
General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear below), at which of the following does the course aim?</i> <table border="0"> <tr> <td><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td><td><i>Project planning and management</i></td></tr> <tr> <td><i>Adapting to new situations</i></td><td><i>Respect for difference and multiculturalism</i></td></tr> <tr> <td><i>Decision-making</i></td><td><i>Respect for the natural environment</i></td></tr> <tr> <td><i>Working independently</i></td><td><i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i></td></tr> <tr> <td><i>Team work</i></td><td><i>Criticism and self-criticism</i></td></tr> <tr> <td><i>Working in an international environment</i></td><td><i>Production of free, creative and inductive thinking</i></td></tr> <tr> <td><i>Working in an interdisciplinary environment</i></td><td><i>.....</i></td></tr> <tr> <td><i>Production of new research ideas</i></td><td><i>Others...</i></td></tr> <tr> <td></td><td><i>.....</i></td></tr> </table>		<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>	<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>	<i>Decision-making</i>	<i>Respect for the natural environment</i>	<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>	<i>Team work</i>	<i>Criticism and self-criticism</i>	<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>	<i>Working in an interdisciplinary environment</i>	<i>.....</i>	<i>Production of new research ideas</i>	<i>Others...</i>		<i>.....</i>
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• Analysis and synthesis of data and information, using the necessary technologies • Independent work • Teamwork • Decision-making • Adaptability to new situations • Critical thinking and self-reflection • Promotion of free, creative, and inductive thinking																			

(3)SYLLABUS

1st Lecture: "Public Procurement Audit" → Overview of public procurement legislation (Directives 2014/24 and 2014/25 EU and Law 4412/2016, as in force), with emphasis on provisions that are difficult to interpret → Importance of the pre-contractual legality audit entrusted by the Constitution (Article 98) to the Hellenic Court of Audit – international

practices

- Audit methodology implemented by the Hellenic Court of Audit, with case studies by class of contracts (works, supplies, services)
- Common irregularities and their handling by the Court, with case law examples per award procedure stage
- The specific case of auditing contracts financed by the Recovery and Resilience Facility (RRF)
- Statistics on pre-contractual audits

2nd Lecture "Performance Audit"

- Basic concepts of audit types, similarities and differences
- Analysis of performance audit components: The three "Es" (economy, efficiency, effectiveness) – other approaches by Supreme Audit Institutions (e.g., Brazil and Canada's "five Es")
- Presentation of performance audit standards and guidelines issued by the International Organization of Supreme Audit Institutions (INTOSAI Standards: ISSAI 100, 300, 3000 & Guidance: GUID 3910, 3920)
- Key performance indicators (SMART) & key characteristics of a successful performance audit (SMARTTEST)
- Differences and similarities between performance audit and public policy evaluation
- Analysis of audit environment and performance audit planning using Logic Models
- Presentation of the methodologies used by the UK National Audit Office (issue analysis) and the European Court of Auditors (ECA)
- Techniques for developing audit questions pyramid in audit risk areas
- Exercises and discussion

3rd Lecture: "Asset Declarations (Pothen Esches)"

- Definition and significance of corruption and its impact on development
- Asset declarations ("pothen esches") as a means of combating corruption
- Procedures for their verification by the competent authorities
- The role of the Hellenic Court of Audit in the recovery of illicit assets
- Case studies

(4)TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>																								
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	Use of ICT in teaching → Case studies of public financial audit → Use of eclass platform for communication with students and for providing materialand for providing the research material for the seminar “SAls & auditing approaches.”																							
TEACHING METHODS <i>The manner and methods of teaching are described in detail. Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	<table><tr><th>Activity</th><th>Semester workload</th></tr><tr><td>Lectures</td><td>9</td></tr><tr><td>Study</td><td>9</td></tr><tr><td>Project</td><td>9</td></tr><tr><td>Exams</td><td>9</td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td>Course total</td><td>36 hours</td></tr></table>	Activity	Semester workload	Lectures	9	Study	9	Project	9	Exams	9											Course total	36 hours	
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STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	Student assessment is conducted in Greek, primarily through individual or group assignments involving the presentation of case studies related to one of the thematic units covered in the course. The evaluation criteria will be communicated to students during the first lecture.																							

(5)ATTACHED BIBLIOGRAPHY

- Suggested bibliography:

1. Public procurement Law 4412/2016. Case-law approach and practical implementation, 2nd edition updated and enriched up to and including Law 5130/2024, Nomiki Vivliothiki 2024
2. The Hellenic Court of Audit in the modern financial environment, Nomiki Vivliothiki 2023

3. The Hellenic Court of Audit, Nomiki Vivliothiki, 2024
4. GUIDE TO OUR METHODOLOGY”, European Court of Auditors
5. ISSAIs 100,300,3000, GUID 3910,3920, INTOSAI
6. Performance Auditing: Contributing to Accountability in Democratic Government, Edited by Jeremy Lonsdale, National Audit Office, London, UK, Peter Wilkins, Ombudsman, Western Australia and Tom Ling, Evaluation and Performance Audit, RAND Europe, Cambridge, UK
7. Performance Auditing: Measuring Inputs, Outputs, and Outcomes, 3rd Edition, Ronell B. Raaum, Stephen L. Morgan, Colleen G. Waring, IIA
8. IDI Performance Audit ISSAI Implementation Handbook
9. United Nations Convention against Corruption (UNCAC)

- Related academic journals:

1. International Review of Administrative Sciences
2. Accounting, Auditing and Accountability Journal
3. Journal of Public Budgeting, Accounting & Financial Management
4. Journal of Public Procurement