

COURSE OUTLINE

(1) GENERAL

SCHOOL	Economic and Management Science		
ACADEMIC UNIT	Department of Economics		
LEVEL OF STUDIES	6		
COURSE CODE	817	SEMESTER	4
COURSE TITLE	FINANCIAL STATEMENT ANALYSIS		
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	
	4	7,5 ECTS	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	General background		
PREREQUISITE COURSES:	-		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)			

(2) LEARNING OUTCOMES

<p>Learning outcomes</p> <p><i>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.</i></p> <p><i>Consult Appendix A</i></p> <ul style="list-style-type: none"> • <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> • <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> • <i>Guidelines for writing Learning Outcomes</i> 				
<p>This course is designed to prepare students to interpret and analyze corporate financial statements for tasks such as credit and security analyses, lending and investment decisions, and other decisions that rely on financial data. This course explores in greater depth financial reporting from the perspective of financial statement users.</p> <p>COURSE OUTCOMES:</p> <p>Develop a sufficient understanding of the concepts and recording procedures and therefore are able to interpret various disclosures in an informed manner. Learn to compare companies financially, understand cash flow, and grasp basic profitability issues and risk analysis concepts. Ultimately, students who complete this course develop a more efficient and effective approach to researching, interpreting, and analyzing financial statements.</p>				
<p>General Competences</p> <p><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></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i></td> <td style="width: 50%; border: none;"><i>Project planning and management</i></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><i>Respect for difference and multiculturalism</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>Respect for difference and multiculturalism</i>
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	<i>Respect for difference and multiculturalism</i>			

<i>Adapting to new situations</i> <i>Decision-making</i> <i>Working independently</i> <i>Team work</i> <i>Working in an international environment</i> <i>Working in an interdisciplinary environment</i> <i>Production of new research ideas</i>	<i>Respect for the natural environment</i> <i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i> <i>Criticism and self-criticism</i> <i>Production of free, creative and inductive thinking</i> <i>Others...</i>
<p>Develop business-like attitudes and work habits</p> <p>Demonstrate the ability to follow oral and written directions</p> <p>Be responsible for regular attendance and punctuality</p>	

(3) SYLLABUS

<p>Financial Analysis and Financial Information</p> <p>Review of Financial Statements</p> <p>The Statement of Cash Flows</p> <p>The Analysis of the Cash Flow Statement</p> <p>Common Size Statements and Percentage Changes</p> <p>Ratio Analysis: Methods and Issues</p> <p>Evaluation of Short Term Liquidity</p> <p>Evaluation of Operating Performance and Efficiency</p> <p>Evaluation of Capital Structure and Long-Term Solvency</p> <p>Evaluation of Profitability</p> <p>Company Analysis – Using Ratios and Comparisons Among Statements</p> <p>Comprehensive Case: Applying Financial Statement Analysis</p>
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(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY	<i>Face-to-face</i>	
<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>		
TEACHING METHODS	<i>Activity</i>	<i>Semester workload</i>
<i>The manner and methods of teaching are described in detail.</i> <i>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>	Lectures	52*3=156
	Fieldwork	32*1=22
	Course total	188
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>	Exams: Final Exams will be taken at the end of the semester. Exams combine objective questions and problem-solving.	
	In-class assignments: emphasize understanding and application of basic course concepts.	
	Public Presentation (voluntarily) : presentation of assignment (case study)	

<i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	
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(5) ATTACHED BIBLIOGRAPHY

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| <ul style="list-style-type: none">○ Financial Statement Analysis, Subramanyan K.R, Wild John, 2016○ Analysis and use of Financial Statements , D. Gikas, 2002. |
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