

COURSE OUTLINE

Business Valuation

SCHOOL	SCHOOL OF MANAGEMENT AND ECONOMICS		
ACADEMIC UNIT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	GRADUATE		
COURSE CODE	AF601	SEMESTER	6o
COURSE TITLE	Business Valuation		
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 and Workshop Exercises	3	5	
<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>	Scientific Area, General Financial Accounting, General Statistics and Maths, IAS, Company Evaluation with Financial Ratio, Cash Flow Statement		
PREREQUISITE COURSES:	NONE		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	Yes		
COURSE WEBSITE (URL)	https://eclass.uowm.gr/courses/ACCFIN143/		

(1) 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*

The course "Business Valuation" seeks to understand and familiarize students with both the methods of valuing the products and goods of a company, and the methods of valuing and measuring the value of the companies themselves. The theory is based on selected chapters of theory and exercises from the proposed literature.

The theoretical background of each exercise is identified with the content of the theoretical part of the course. Each time new theoretical concepts are introduced, then they are analyzed in order to better understand them and exercises are solved as an application of this theory

General Competences

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?

Search for, analysis and synthesis of data and information, with the use of the necessary technology

Adapting to new situations

Decision-making

Working independently

Team work

Working in an international environment

Working in an interdisciplinary environment

Production of new research ideas

Project planning and management

Respect for difference and multiculturalism

Respect for the natural environment

Showing social, professional and ethical responsibility and sensitivity to gender issues

Criticism and self-criticism

Production of free, creative and inductive thinking

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Others...

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- Independent exercises
- Team Work
- Decision Making

(2) SYLLABUS

Calculating the value of a business. Value based on the balance sheet. Book value of the business. Equity methods. The current value of the business as a whole. The net asset method. The method of discounted cash flows. The method of capitalized organic profits. The method of overtime. Business value and stock market price. Financial ratios and valuation. The valuation methodology.

(3) TEACHING and LEARNING METHODS - EVALUATION

<p>DELIVERY <i>Face-to-face, Distance learning, etc.</i></p>	Face to Face and Distance learning																							
<p>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i></p>	Email Power point Excel Word Internet																							
<p>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></p> <p><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></p>	<table border="1"> <thead> <tr> <th data-bbox="671 488 1015 521"><i>Activity</i></th> <th data-bbox="1015 488 1358 521"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td data-bbox="671 521 1015 555">Lectures</td> <td data-bbox="1015 521 1358 555">13</td> </tr> <tr> <td data-bbox="671 555 1015 589">Practice</td> <td data-bbox="1015 555 1358 589">13</td> </tr> <tr> <td data-bbox="671 589 1015 651">Analysis of modern financial products</td> <td data-bbox="1015 589 1358 651">13</td> </tr> <tr> <td data-bbox="671 651 1015 685"></td> <td data-bbox="1015 651 1358 685"></td> </tr> <tr> <td data-bbox="671 685 1015 719"></td> <td data-bbox="1015 685 1358 719"></td> </tr> <tr> <td data-bbox="671 719 1015 761">Independent study</td> <td data-bbox="1015 719 1358 761">6</td> </tr> <tr> <td data-bbox="671 761 1015 795"></td> <td data-bbox="1015 761 1358 795"></td> </tr> <tr> <td data-bbox="671 795 1015 828"></td> <td data-bbox="1015 795 1358 828"></td> </tr> <tr> <td data-bbox="671 828 1015 862"></td> <td data-bbox="1015 828 1358 862"></td> </tr> <tr> <td data-bbox="671 862 1015 907">Course total</td> <td data-bbox="1015 862 1358 907">45</td> </tr> </tbody> </table>		<i>Activity</i>	<i>Semester workload</i>	Lectures	13	Practice	13	Analysis of modern financial products	13					Independent study	6							Course total	45
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<p>STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i></p> <p><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></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p>	<p>I. Written final examination (60%) comprising: - Development of theoretical issues and solution exercises on the theory that was taught.</p> <p>II Delivery Exercises for the theoretical part via e-mail (40%).</p>																							

(4) SUGGESTED BIBLIOGRAPHY

<ol style="list-style-type: none"> 1. Book [41962588]: BUSINESS EVALUATION, PETROS KIOCHOS, GEORGE PAPANIKOLAOU, APOSTOLOS KIOCHOS Details 2. Book [68404544]: EVALUATION OF BUSINESS AND SECURITIES based on PUBLISHED ANNUAL FINANCIAL STATEMENTS according to the HELLENIC AND INTERNATIONAL ACCOUNTING STANDARDS, LIA. 3. Book [86200093]: Financial analysis, Themistoklis Lazaridis, Georgios Conteos, Nikolaos Sariannidis Details
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