

COURSE OUTLINE

FINANCIAL STATEMENT ANALYSIS

SCHOOL	SCHOOL OF MANAGEMENT AND ECONOMICS		
ACADEMIC UNIT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	GRADUATE		
COURSE CODE	AF302	SEMESTER	3o
COURSE TITLE	FINANCIAL STATEMENT ANALYSIS		
INDEPENDENT TEACHING ACTIVITIES		WEEKLY TEACHING HOURS	CREDITS
<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>			
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		
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/ACCFIN135/		

(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 "Analysis of Financial Statements" aims at solving case studies in financial matters , and comparing and evaluating of financial products and ratios. Upon successful completion of the course (theory and workshop) , the students will be able to know the basic ratios and how to use them . They will also be able to evaluate a business or a bank based on the analysis of their ratios . The theory is based on selected chapters from the recommended reading. Workshop exercises coincide with the theoretical part of the course.

Upon successful completion of this course , the students should:

- 1.Learn the concepts of financial indicators.
- 2.Learn the mode of operation of financial indicators.
- 3.Understand how to achieve the business assessment using the indicators .
- 4.Use the ratios to draw conclusions about the financial position of the company
- 5.Work on the models of bankruptcy to point out the strong or weak position of the company and to propose financial solutions if necessary .
- 6.Implement the DuPont Analysis to show the profitability and efficiency of a company.
- 7.Know and understand the CAMEL Model.
- 8.Analyze the liquidity and assets structure ratios to anticipate difficult situations for the company .

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

i. Basic Financial Statements

ii. Cash Flows

iii. Categories of Ratios

iv. How To Use Ratios

v. Limitations of Ratios Analysis

vi. Break Even Point

vii. DuPont Analysis

viii. Z-Score Model

ix. Evaluation of operations based on the financial ratios

(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>	<p>Email Power point Excel Word Internet</p>	
<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>	Activity	Semester workload
	Lectures	13
	Practice	13
	Analysis of modern financial products	13
	Independent study	6
Course total	45	
<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. "CURRENT FINANCIAL ANALYSIS" Th. Lazaridis , G. Konteos , Sariannidis G., 1st Edition Self edition authors ISBN: 978-960-93-5138-6 2. "FINANCIAL MANAGEMENT OF COMPANIES" Katsanidis St., Edition: 2nd Publisher edition 2006 Thessaloniki Barbounakis Ch. ISBN: 960-287-068-0 3. "ANALYSIS OF FINANCIAL STATEMENTS" Kartalis N., Self edition ISBN: 978-618-80095-3-0 4. "ANALYSIS OF FINANCIAL STATEMENTS" Kantzos C. Version: 1/2002 Publisher: NIKITOPOULOS R AND CO ISBN 960-390-024-0 5. FINANCIAL MANAGEMENT I. Lazaridis , M. Papadopoulos Release: 2/2005 Publisher JOHN LAZARIDIS ISBN 960-92515-0-1 6. FINANCIAL MANAGEMENT CASE STUDIES I. Lazaridis , M. Papadopoulos, B Version Self edition authors ISBN 978-960-92515-5-6
