

COURSE OUTLINE

Mergers and Acquisitions

SCHOOL	SCHOOL OF MANAGEMENT AND ECONOMICS		
ACADEMIC UNIT	ACCOUNTING AND FINANCE		
LEVEL OF STUDIES	GRADUATE		
COURSE CODE	AF806	SEMESTER	8o
COURSE TITLE	Mergers and Acquisitions		
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, Investing Domestic and Cross Border		
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/ACCFIN145/		

(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 objectives of this course are to provide students with a thorough introduction to acquisitions and mergers, the advantages and disadvantages of different types of acquisitions and mergers, as well as their context. Students are expected to understand their accounting and mergers accounting methods ways of investing the institutional investors active in them. The theoretical background of the practice exercises is identical with the content of the theoretical part of the course, and for this reason the extensive repetition of the theoretical background is avoided. In the few cases where new theoretical concepts are introduced, then they are analyzed in order to better understand the laboratory exercises.

After the end of the course, students should:

1. They have knowledge of the operation of different financial markets.
2. Know the pros and cons of each market.
3. Recognize and overcome the obstacles of the financial system.
4. Implement different investment strategies in different markets, understanding of international financial products, and other business applications

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

Internationalization of businesses and banks: reasons, forms, geographical distributions, impact on national economies.

Internationalization of capital and creation of international financial centers: reasons, forms, effects on international trade and the world economy.

Forms of Acquisitions and Mergers

Financial Acquisition and Merger Techniques.

Acquisitions and Mergers Incentives

Reasons for Failure and Success

Accounting for Acquisitions and Mergers

Evaluation of Acquisitions and Mergers

(3) TEACHING and LEARNING METHODS - EVALUATION

<p style="text-align: center;">DELIVERY <i>Face-to-face, Distance learning, etc.</i></p>	Face to Face and Distance learning																			
<p style="text-align: center;">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 style="text-align: center;">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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><i>Activity</i></th> <th style="text-align: center;"><i>Semester workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td style="text-align: center;">13</td> </tr> <tr> <td>Practice</td> <td style="text-align: center;">13</td> </tr> <tr> <td>Analysis of modern financial products</td> <td style="text-align: center;">13</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Independent study</td> <td style="text-align: center;">6</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Course total</td> <td style="text-align: center;">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 style="text-align: center;">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 [59382239]: MERGERS AND ACQUISITIONS, DIMITRIOS KYRIAZIS Details 2. Book [86053198]: Principles of Financial Accounting - Financial Analysis and Decision Making, Dimitrios Vassiliou, Nikolaos Iriotis, Dimitrios Balios Details 3. Book [77117455]: Introduction to Financial Analysis, Vassilios Polymenis Details 4. Book [77114973]: Investment Analysis and Portfolio Management, D. Vassiliou, N. Iriotis Details
