

## COURSE OUTLINE

### 1. GENERAL

<b>SCHOOL:</b>	BUSINESS AND ECONOMICS		
<b>DEPARTMENT</b>	BUSINESS ADMINISTRATION		
<b>DIVISION</b>	TOURISM AND HOSPITALITY MANAGEMENT		
<b>LEVEL OF STUDY</b>	UNDERGRADUATE		
<b>COURSE UNIT CODE</b>	<b>3102202</b>	<b>SEMESTER OF STUDY</b>	<b>2</b>
<b>COURSE TITLE</b>	FINANCIAL STATEMENT ANALYSIS		
<b>COURSEWORK BREAKDOWN</b>		<b>TEACHING WEEKLY HOURS</b>	<b>ECTS Credits</b>
	Lectures and Workshops-Project Work	4	4
<b>COURSE UNIT TYPE</b>	General Background Course		
<b>PREREQUISITES :</b>	Financial Accounting		
<b>LANGUAGE OF INSTRUCTION/EXAMS:</b>	GREEK		
<b>COURSE DELIVERED TO ERASMUS STUDENTS</b>			
<b>MODULE WEB PAGE (URL)</b>	<a href="http://moodle.teipir.gr/course/view.php?id=74">http://moodle.teipir.gr/course/view.php?id=74</a>		

### 2. LEARNING OUTCOMES

<b>Learning Outcomes</b>
<p>The analysis and the interpretation of the accounting information which is included in financial statements is the main purpose of this course. In particular, cash flow, profitability, effectiveness, capital structure, liquidity, evidence for financial distress of firms.</p> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand and manage the content of financial statements</li> <li>• Analyze accounting information using ratios</li> <li>• Use financial methods for the prediction of financial distress</li> <li>• Develop financial statements</li> <li>• Evaluate the credit worthiness of firms processing accounting data</li> <li>• Analyze firm's cash flow</li> </ul>
<b>General Skills</b>
<ul style="list-style-type: none"> <li>- Search, analysis and synthesis of data with the use of new technologies</li> <li>- Teamwork</li> <li>- Decision-making</li> <li>- Planning and management of projects</li> </ul>

### 3. COURSE CONTENTS

<p>The course is organized around topics such as:</p> <ul style="list-style-type: none"> <li>- Demand for accounting information which is reported in financial statements</li> <li>- Interpretation of the financial reporting information</li> <li>- Annual and interim reports</li> <li>- Cash flow analysis</li> </ul>
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- Evaluation of liquidity, capital structure, solvency, profitability and efficiency
- Bankruptcy, Altman and Olson models
- Capital markets and accounting information

#### 4. TEACHING METHODS - ASSESSMENT

<b>MODE OF DELIVERY</b>	In-Class	
<b>USE OF INFORMATION AND COMMUNICATION TECHNOLOGY</b>	Support of the learning process through the LMS of PUAS.†	
<b>TEACHING METHODS</b>	<b>Method description</b>	<b>Semester Workload</b>
	Lectures	26
	Class work/Workshop	26
	Preparation of Group Project	20
	Independent and Directed Learning	28
		<b>100</b>
<b>ASSESSMENT METHODS</b>	<p>I. <b>Final Examination</b> (80%)</p> <ul style="list-style-type: none"> <li>- Short answer questions</li> <li>- Critical thinking questions</li> <li>- Exercises on business performance analysis</li> <li>- Case study.</li> </ul> <p>II. <b>Group Project</b> (20%)</p>	

#### 5. RESOURCES

- *Recommended Book and Journal Article Resources*

1. KANTZOS, K., 2002. *Financial Statements Analysis*. Athens: Interbooks Publishing. (in Greek)
2. NIARCHOS N., 1997. *Financial Statements Analysis*. Athens: Stamoulis Publishing. (in Greek)
3. PALEPU K., HEALY P., BERNARD V., 2004. *Business Analysis and Valuation using Financial Statements*. Ohio: Thomson – South Western Publishing.
4. PENMAN S., 2010. *Financial Statement Analysis and Security Valuation*. New York: McGraw Hill Publishing.