

COURSE OUTLINE

1. GENERAL

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|--|---|------------------------------|----------------|
| SCHOOL | APPLIED ECONOMIC AND SOCIAL SCIENCES | | |
| ACADEMIC UNIT | AGRIBUSINESS AND SUPPLY CHAIN MANAGEMENT | | |
| LEVEL OF STUDIES | <i>Undergraduate</i> | | |
| COURSE CODE | 5604 | SEMESTER | 6th |
| COURSE TITLE | FINANCIAL MANAGEMENT AND EVALUATION OF INVESTMENTS | | |
| INDEPENDENT TEACHING ACTIVITIES | | WEEKLY TEACHING HOURS | CREDITS |
| Lectures | | 4 | 5 |
| COURSE TYPE | In-Depth Analysis | | |
| PREREQUISITE COURSES | NO | | |
| LANGUAGE OF INSTRUCTION and EXAMINATIONS | Greek | | |
| IS THE COURSE OFFERED for ERASMUS STUDENTS? | YES (in English) | | |
| COURSE WEBSITE (URL) | https://oeclass.aua.gr/eclass/ | | |

2. LEARNING OUTCOMES

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| Learning Outcomes |
| <p>The aim of the course is:</p> <p>to educate students in current methodologies of investment decisions. Firstly, basic notions of mathematics of financial transactions. Then the students are initiated in the theoretical background of investment decisions, and project evaluation criteria along with corresponding algorithms are presented. Applications to agriculture follow focusing on purchase or lease decisions and replacement of equipment. A large part of the course is devoted on hands-on exercises and examples so that theory to be understood and to acquire skills of software use to solve practical problems.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> • describe the criteria for evaluating investment projects • identify profitable versus non-profitable investment projects • evaluate projects using software such as Excel • assess the option of acquiring equipment through a loan or long-term lease |
| General Competences |
| <p>Adapting to new situations</p> <p>Decision-making</p> <p>Working independently</p> <p>Teamwork</p> <p>Working in an international environment</p> |

Working in an interdisciplinary environment

Production of new research ideas Teamwork

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

3. SYLLABUS

1. Introduction to basic concepts
2. Discounting and compounding techniques
3. Annuities and perpetuities
4. Loans amortization
5. Investment - consumption model
6. Traditional criteria of project appraisal
7. Discounted cash flows
8. Net present value
9. Internal rate of return
10. Investments decisions under uncertainty
11. Applications to the Agriculture
12. Purchase and replacement of equipment
13. Case studies

A combination of teaching and learning methods will be used, aiming at the active participation of the students and the practical application of the thematic units under examination; there will also be lectures using audiovisual media, discussions, and analyses of case studies on real business issues, experiential (group) activities, as well as projections of relevant videos. The students will also undertake an individual or group project. Furthermore, articles, audiovisual lecture materials, web links/addresses, useful information, case studies and exercises for further practice are posted in digital form on the AUA Open e-Class platform.

4. TEACHING and LEARNING METHODS - EVALUATION

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| DELIVERY | Face -to-face, Distance learning |
| USE OF INFORMATION and COMMUNICATIONS TECHNOLOGY | <ul style="list-style-type: none"> • Support of the learning process through the University's AUA Open eClass platform (integrated e-Course Management System) • Support of lectures using presentation software • Use of audiovisual material • Use of web applications |

| | | |
|---------------------------------------|---|-----------------|
| | Communication with students: face-to-face at office hours, email, eclass platform | |
| TEACHING METHODS | <i>Activity</i> | <i>Workload</i> |
| | Lectures (direct) | 26 |
| | Laboratory Practice | 26 |
| | Essay Writing | 29 |
| | Autonomous study | 40 |
| | Advisory Support | 0,5 |
| | Examination | 2 |
| | Laboratory Examination | 2 |
| | <i>Total</i> <i>(About 25 hours of study per ECTS)</i> | 125,5 |
| STUDENT PERFORMANCE EVALUATION | <p>The evaluation process is in the language that the course is taught (Greek or English) and consists of:</p> <ol style="list-style-type: none"> i. Compulsory written final examination at the end of the semester (weighting factor 70% at least) which may includes: <ul style="list-style-type: none"> • Multiple choice questionnaires • Open-ended questions • Problem solving • Oral examination <p>Evaluation criteria: correctness, completeness, clarity</p> ii. Optional written exam or essay during the semester (weighting factor 30%) which may includes: <ul style="list-style-type: none"> • Multiple choice questionnaires • Open-ended questions • Problem solving • Essay/report • Oral examination <p>Evaluation criteria: correctness, completeness, clarity</p> <p>Special learning difficulties:</p> <p>Students with special learning difficulties in writing and reading (as they are certified and characterized by a competent body) are examined based on the procedure provided by the Department.</p> <p>Specifically-Defined Criteria:</p> <p>The evaluation criteria are made known during the first lesson and are clearly stated on the course website and the AUA Open e-class platform. The answers to the exam questions are posted on the AUA Open e-Class platform after the exam. The students are allowed to see their exam paper after its grading</p> | |

(during the announced office hours) and receive explanations about the grade they received.

5. ATTACHED BIBLIOGRAPHY

Suggested Bibliography in Greek Language:

- Ross S., Westerfield W. R. 2016. «Χρηματοοικονομική των Επιχειρήσεων», Εκδόσεις Πασχαλίδης.
- Αρτίκης Γ., 2013. «Χρηματοοικονομική Διοίκηση – Αποφάσεις Επενδύσεων», Εκδόσεις Νικητόπουλος Σαράντος και Σία ΕΕ
- Σπάθης Π., Τσιμπούκας Κ. 2010. «Οικονομική των Επιχειρήσεων». Ελληνοεκδοτική. ΑΘΗΝΑ
- Βασιλείου, Δ. και Ηρειώτης, Ν. 2018. Χρηματοοικονομική Διοίκηση. 2^η Έκδοση. Εκδόσεις: Rosili
- Robert Parrino, Thomas Bates, Stuart Gillan, David Kidwell, «Βασικές Αρχές χρηματοοικονομικής των Επιχειρήσεων», Εκδόσεις Αλέξανδρος Σ. ΙΚΕ

Suggested Bibliography in English Language:

Related academic Journals:

- Accounting Organizations & Society (Rank: Association of Business Schools Journal List 4*)
- Journal of Accounting & Economics (Rank: Association of Business Schools Journal List 4*)
- Journal of Accounting Research (Rank: Association of Business Schools Journal List 4*)
- The Accounting Review (Rank: Association of Business Schools Journal List 4*)
- Contemporary Accounting Research (Rank: Association of Business Schools Journal List 4)
- Review of Accounting Studies (Rank: Association of Business Schools Journal List 4)
- Abacus (Rank: Association of Business Schools Journal List 3)
- Accounting, Auditing & Accountability Journal (Rank: Association of Business Schools Journal List 3)
- Accounting & Business Research (Rank: Association of Business Schools Journal List 3)
- Accounting Horizons (Rank: Association of Business Schools Journal List 3)
- Accounting Forum (Rank: Association of Business Schools Journal List 3)
- British Accounting Review (Rank: Association of Business Schools Journal List 3)
- Critical Perspectives on Accounting (Rank: Association of Business Schools Journal List 3)
- European Accounting Review (Rank: Association of Business Schools Journal List 3)
- International Journal of Accounting (Rank: Association of Business Schools Journal List 3)
- Journal of Business Ethics (Rank: Association of Business Schools Journal List 3)
- Journal of Business Finance & Accounting (Rank: Association of Business Schools Journal List 3)
- Management Accounting Research (Rank: Association of Business Schools Journal List 3)
- Public Money & Management (Rank: Association of Business Schools Journal List 2)

Instructor's Notes