

COURSE OUTLINE

1. GENERAL

SCHOOL	APPLIED ECONOMIC AND SOCIAL SCIENCES		
ACADEMIC UNIT	AGRIBUSINESS AND SUPPLY CHAIN MANAGEMENT		
LEVEL OF STUDIES	<i>Undergraduate</i>		
COURSE CODE	FIN507	SEMESTER	5th
COURSE TITLE	FINANCIAL STATEMENT ANALYSIS		
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

Learning Outcomes
<p>The aim of the course is:</p> <p>The course builds on the modules of Accounting and it has a twofold aim: to acquaint students with the methods used to analyze the financial condition of an agricultural business; and to inform them in the manner by which firms can raise funds in order to finance their activities. In this context, the different forms and sources of business financing are examined with a detailed discussion of their individual characteristics.</p> <p>Then, the discussion extends to Financial Statement Analysis and Business Finance by examining the methods used to assess the financial position and liquidity of an agricultural enterprise.</p> <p>Upon successful completion of the course, the student will be able to:</p> <ul style="list-style-type: none"> • Use the knowledge provided to select appropriate methods of Financial Analysis for the evaluation of agricultural enterprises. • Utilize available techniques in corporate finance in order to gather, analyze, and interpret data related to the valuation, management and possible restructuring of an investment portfolio. • Apprehend the range of possible financing tools for an agricultural enterprise and assess the potential risks involved in each case. • Develop critical thinking for the collection and interpretation of financial data and the selection of appropriate analysis methods to assess the financial requirements of agricultural enterprises.

General Competences

Adapting to new situations

Decision-making

Working independently

Teamwork

Working in an international environment

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. Reiteration of basic financial accounting principles
2. Purpose of financial statement analysis
3. Overview of the methods available for Financial analysis.
4. Understanding the Common Size Statements
5. Visiting Financial Ratio Analysis in greater detail.
6. Cash Flows from Operating Activities
7. Indirect method
8. Direct method under IAS 7.
9. Cash Flows from Financing Activities
10. Cash Flows from Investing Activities
11. Free cash flows.
12. Equity
13. Reserves

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

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 <p>Communication with students: face to face at office hours, email, eclass platform</p>														
TEACHING METHODS	<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>Workload</i></th> </tr> </thead> <tbody> <tr> <td>Lectures (direct)</td> <td style="text-align: center;">52</td> </tr> <tr> <td><i>Writing paper/ papers</i></td> <td style="text-align: center;">31</td> </tr> <tr> <td><i>Independent Study</i></td> <td style="text-align: center;">40</td> </tr> <tr> <td><i>Advisory support</i></td> <td style="text-align: center;">0,5</td> </tr> <tr> <td><i>Exams</i></td> <td style="text-align: center;">2</td> </tr> <tr> <td><i>Course Total (Approximately 25 hours of workload per credit unit 125.5)</i></td> <td style="text-align: center;">125,5 h</td> </tr> </tbody> </table>	<i>Activity</i>	<i>Workload</i>	Lectures (direct)	52	<i>Writing paper/ papers</i>	31	<i>Independent Study</i>	40	<i>Advisory support</i>	0,5	<i>Exams</i>	2	<i>Course Total (Approximately 25 hours of workload per credit unit 125.5)</i>	125,5 h
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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</p>														

	<p>competent body) are examined based on the procedure provided by the Department.</p> <p>Specifically-Defined Criteria: 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 (during the announced office hours) and receive explanations about the grade they received.</p>
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5. ATTACHED BIBLIOGRAPHY

Suggested Bibliography in Greek Language:

- Βασιλείου Δ., Ηρειώτης Ν., Μπάλιος Δ., 2019, « Αρχές Χρηματοοικονομικής Λογιστικής-Χρηματοοικονομική Ανάλυση και Λήψη Αποφάσεων», Εκδόσεις Rosili
- Damodaran A. 2014. “Εφαρμοσμένη Χρηματοοικονομική για Επιχειρήσεις”. (επιμ) Ε. Τσιριτάκης, Τ. Αγγελίδης, Α. Ζαπράνης. Nicosia, Cyprus: Broken Hill, Αθήνα: Εκδόσεις Πασχαλίδης.
- Αρτίκης Γ., 2013. “Χρηματοοικονομική Διοίκηση Ανάλυση και Προγραμματισμός”, Εκδόσεις “Νικητόπουλος Σαράντος και ΣΙΑ ΕΕ.
- Γαρεφαλλάκης Αλέξανδρος, “Αρχές Χρηματοοικονομικής Λογιστικής και Σύγχρονη Ανάλυση Λογιστικών Καταστάσεων”, Εκδόσεις “ΑΛΕΞΑΝΔΡΟΣ Σ. ΙΚΕ
- Subramanyam R.K., 2017, “Ανάλυση Χρηματοοικονομικών Αποφάσεων”, Εκδόσεις Πασχαλίδης

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