

## COURSE LAYOUT

### 1. GENERAL

<b>SCHOOL</b>	SCHOOL OF ANIMAL BIOSCIENCES, SCHOOL OF FOOD AND NUTRITIONAL SCIENCES, SCHOOL OF APPLIED BIOLOGY AND BIOTECHNOLOGY		
<b>DEPARTMENT</b>	Department of Animal Science, Department of Food Science and Human Nutrition, Department of Biotechnology		
<b>STUDY LEVEL</b>	<i>Undergraduate</i>		
<b>COURSE CODE</b>	3725	<b>SEMESTER</b>	9
<b>COURSE TITLE</b>	Business Strategic Planning		
<b>INDEPENDENT TEACHING ACTIVITIES</b>		<b>WEEKLY TEACHING HOURS</b>	<b>CREDITS/ECTS</b>
LECTURES and TUTORIALS		5	5
<b>COURSE TYPE</b>	Foundation, Scientific Area, Skill Development		
<b>PREREQUISITES</b>	NO		
<b>LANGUAGE</b>	Greek with English support in terminology		
<b>IS THE COURSE OFFERED for ERASMUS STUDENTS?</b>	NO		
<b>COURSE WEB PAGE</b>	<a href="https://oeclass.aua.gr/eclass/courses/2639/">https://oeclass.aua.gr/eclass/courses/2639/</a>		

### 2. LEARNING OUTCOMES

<b>Learning Outcomes</b>
<p>The course contributes to the understanding of business strategy issues. It examines the concepts, methods and tools for shaping and implementing a business strategy.</p> <p>Specifically, the aim of this course is in understanding:</p> <ul style="list-style-type: none"> <li>- how executives can position a business in the context of market competitive forces and thus exploit these and/or influence them to their advantage,</li> <li>- existing business strategy and marketing processes,</li> <li>- the information that appears in Corporate Financial Statements (Income Statement, Statement of Changes in Equity, Cash Flow Statement, Balance Sheet) and their Financial Analysis (ratio analysis, break even analysis, investment appraisal).</li> <li>- Cost accounting and pricing.</li> <li>- Designing and preparation of business plans</li> </ul>
<b>General Competenses</b>
<ul style="list-style-type: none"> <li>• Data retrieval, and related analysis and synthesis using modern technologies.</li> <li>• Adaptation to course requirements</li> <li>• Decision making</li> <li>• Exercise of critical thought and self-evaluation</li> <li>• Advancement of free, creative and inductive thinking</li> </ul>

### 3. COURSE CONTENT

<ul style="list-style-type: none"> <li>• Examination of basic concepts of Strategy and Entrepreneurship (internal and external environment, Pestel, Porter, SWOT Analysis, and Marketing).</li> </ul>
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- Examination of basic concepts in Financial Accounting (business forms, the balance sheet, the income statement, the cash flow statement, the statement of changes in equity).
- Cost Accounting, costing and pricing.
- Investment appraisal (ratio analysis, break even analysis, time value of money analysis, etc.).
- Design and preparation of a business plan (case study).
- Discussion of examples in agriculture as they emerge from everyday experience and the contemporary literature.

#### 4. TEACHING and LEARNING METHODS - Evaluation

<b>TEACHING METHOD</b>	In the auditorium and in smaller tutorial classes	
<b>USE OF INFORMATICS and COMMUNICATION TECHNOLOGIES</b>	<ul style="list-style-type: none"> <li>- All powerpoint lecture and tutorial slides are made available on Eclass prior to the lectures/tutorials.</li> <li>- If necessary, online classes are provided via MS Teams. All such classes are digitally recorded and uploaded on MS Stream.</li> <li>- Communication with students via Eclass and email</li> </ul>	
<b>TEACHING ORGANISATION</b>	<i>Activity</i>	<i>Work Load</i>
	Lectures and tutorial classes (exercises)	65 h
	Autonomous study	60 h
	<i>Total contact hours and training</i>	<b>125 h (5 ECTS)</b>
<b>STUDENTS EVALUATION</b>	<p>A written final examination counting for 100% of the overall mark, with:</p> <ul style="list-style-type: none"> <li>- Multiple-choice questions and exercises testing both theory and practice.</li> </ul> <p>All assessment criteria are explicitly defined. Students have access to their exam papers (written and archived).</p>	

#### 5. BIBLIOGRAPHY

***Proposed Textbook(s) for the course (in Greek):***

- Mariotti S. and Glackin C. 2019. Επιχειρηματικότητα και Διοίκηση Μικρών Επιχειρήσεων. Εκδόσεις Τζιολα.
- Needles, B., Powers, M. and Crosson, S. 2016. Εισαγωγή στη Λογιστική. (επιμ.) Βενιέρης Γ., Ζήσης Β., Λοής Π., Σπαθής Χ., Σώρρος Ι., Τζελέπης Δ. Nicosia, Cyprus: Broken Hill, Αθήνα: Εκδόσεις Πασχαλίδης.
- Σπάθης Π., Τσιμπούκας Κ. 2010. Οικονομική των Επιχειρήσεων. Ελληνοεκδοτική. ΑΘΗΝΑ.

***Suggested additional bibliography (optional):***

- Atrill, P. and McLaney E. 2017. Accounting and Finance for Non-Specialists. 10e. Pearson.
- Barney J. and Hesterly W. S. 2015. Strategic Management and Competitive Advantage: Concepts, 4<sup>th</sup> ed. Pearson.
- Datar Srikant M. & Rajan Madhav V (in Greek). 2019. Horngren's Λογιστική Κόστους - Διοικητική Προσέγγιση. Editors: Sorros I., Papanastasopoulos G., Georgakopoulos G., Mandilas A. Broken Hill Publications. Athens: Paschalidis.
- Fahy J., Jobber D. Αρχές Μάρκετινγκ. Εκδόσεις Κριτική, 2014.
- Hitt M., Ireland D. R. and Hoskisson R. E. 2015. Strategic Management: Competitiveness and Globalization, Cengage Learning 11<sup>th</sup> ed.

- Ross S., Westerfield W. R. 2016. Χρηματοοικονομική των Επιχειρήσεων. (επιμ.) Αγγελίδης Τ., Αρτίκης Π, Ελευθεριάδης Ι, Κοσμίδου Κ., Τσιριτάκης Ε, Φλώρος Χ. Nicosia, Cyprus: Broken Hill, Αθήνα: Εκδόσεις Πασχαλίδης.
- Norwood B.F., Lusk J.L. 2012. Μάρκετινγκ και Τιμές Αγροτικών Προϊόντων. Επιμέλεια: Μάττας Κ., Ρεζίτης Α., Τσακνίδου Ε. Broken Hill Publishers Ltd.
- Βασιλείου, Δ. και Ηρειώτης, Ν. 2018. Χρηματοοικονομική Διοίκηση. 2<sup>η</sup> Έκδοση. Εκδόσεις: Rosili
- Μπάλας, Α., Χέβας, Δ. 2016. Χρηματοοικονομική Λογιστική, Εκδόσεις: Μπένος.
- Νεγκάκης Χ. 2012. Λογιστική Εταιριών, Θεωρία- Εφαρμογές. Εκδόσεις: Σοφία
- Τζωρτζάκης Κ. Μάρκετινγκ – Περιλαμβάνει και Digital Marketing (Alan Charlesworth). Εκδόσεις Rosili, 2020.

***Key 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\*)
- Journal of Management (Rank: Association of Business Schools Journal List 4\*)
- Journal of Management Studies (Rank: Association of Business Schools Journal List 4\*)
- Journal of Marketing (Rank: Association of Business Schools Journal List 4\*)
- Journal of Marketing Research (Rank: Association of Business Schools Journal List 4\*)
- Journal of the Academy of Marketing Science (Rank: Association of Business Schools Journal List 4\*)
- Management Science (Rank: Association of Business Schools Journal List 4\*)
- Marketing Science (Rank: Association of Business Schools Journal List 4\*)
- Organizational Behavior and Human Decision Processes (Rank: Association of Business Schools Journal List 4\*)
- Strategic Management Journal (Rank: Association of Business Schools Journal List 4\*)
- Journal of Operations Management (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)
- Management Accounting Research (Rank: Association of Business Schools Journal List 3)
- Harvard Business Review (Rank: Association of Business Schools Journal List 3)
- MIT Sloan Management Review (Rank: Association of Business Schools Journal List 3)
- Management International Review (Rank: Association of Business Schools Journal List 3)
- Marketing letters (Rank: Association of Business Schools Journal List 3)