COURSE OUTLINE: FINANCIAL ANALYSIS

GENERAL

SCHOOL	ECONOMICS AND BUSINESS		
ACADEMIC UNIT	ECONOMICS		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	**OE501**	**SEMESTER**	**6th**
COURSE TITLE	**FINANCIAL ANALYSIS**		
INSTRUCTOR(S)	**Asst. Professor C. Magnis**		

INDEPENDENT TEACHING ACTIVITIES *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*	**WEEKLY TEACHING HOURS**	**CREDITS**
Lectures	**3**	**7**
Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).		

COURSE TYPE *general background, special background, specialized general knowledge, skills development*	Special background
PREREQUISITE COURSES:	NO
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	Greek
IS THE COURSE OFFERED TO ERASMUS STUDENTS	YES
COURSE WEBSITE (URL)	https://www.econ.uth.gr/

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*

At the end of the lectures, students should be able:

- To know precisely how to prepare financial statements.
- To apply techniques for analyzing financial statements.
- To understand the importance of financial statements as sources of information for the management of the business.
- To evaluate the importance of the structure and relationships of the elements of the company's financial statements over time and across companies, with the ultimate goal of investigating the strengths and weaknesses of business performance in terms of efficiency, effectiveness, liquidity, and financial leverage of the company.
- To understand the concepts related to the various forms of business financing and the existing institutional framework.
- To become familiar with the methods of evaluating various alternative forms of financing.
- To select and prioritize the most advantageous financing solutions for the business.
- To make decisions for shaping business strategy.
- To understand the basic applications, the basic tools, and the basic terminology of Financial Management.

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	*Project planning and management*
Adapting to new situations	*Respect for difference and multiculturalism*
Decision-making	*Respect for the natural environment*
Working independently	*Showing social, professional and ethical responsibility and sensitivity to gender issues*
Team work	*Criticism and self-criticism*
Working in an international environment	*Production of free, creative and inductive thinking*
Working in an interdisciplinary environment	*……*
Production of new research ideas	*Others…*
	…….

- Search, analysis, and synthesis of data and information, and critical evaluation of the findings.
- Evaluation and critical analysis of the financial statements of companies using modern tools.
- Formulation and evaluation of policy proposals.
- Development of critical thinking.
- Promotion of free, creative, and inductive thinking.

SYLLABUS

The aim of the course is to familiarize students with issues of financial management. Among other things, topics related to the analysis of financial statements, the determination of the cost of capital, the time value of money, and investment evaluation are developed. The course includes lectures and practical applications – case studies. More specifically, the topics analyzed during the course include: 1.Introduction to Financial Analysis i. Characteristics and objectives of businesses. ii. Business Administration 2.Stakeholders and interests. 3.Financial Statements. 4.Analysis of Financial Statements with Ratios. 5.Analysis of the Break-Even Point (or Equilibrium Point). 6.Financial Lease. 7.Cost of Capital. 8.Time Value of Money. 9.Investment Evaluation. 10.Working Capital. 11.Valuation of Shares 12.Dividend Policy

TEACHING and LEARNING METHODS - EVALUATION

DELIVERY *Face-to-face, Distance learning, etc.*	Face-to-face
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY *Use of ICT in teaching, laboratory education, communication with students*	• Use of the electronic platform E-Class for posting: i. Educational and electronic material of the lectures, ii. Exercises, iii. Related literature, and iv. Announcements. • Use of electronic media for presenting lectures (PowerPoint).
TEACHING METHODS *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.*	see table below

Activity	*Semester workload*
Lectures	39
Tutorials	39
Study of bibliography	100
Course Exam	2
Course total	**180**

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	
STUDENT PERFORMANCE EVALUATION *Description of the evaluation procedure* *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.* *Specifically-defined evaluation criteria are given, and if and where they are accessible to students.*	The final grade of the course is determined as follows: • Exercises – Questions (closed type) through the E-Class platform which account for 20% of the final grade. • Group Project on Financial Statement Analysis of a real company, which accounts for 20% of the final grade. • Written Exam at the end of the semester, which accounts for 60% of the final grade. The aforementioned evaluation criteria are announced to the students in the first lecture of the course, and this information is continuously available in the "syllabus" file, which is located in the "Documents" folder on the course's E-Class platform. ERASMUS students follow the same examination methods, but they are taught and examined in English.

ATTACHED BIBLIOGRAPHY

- Brealy, R.A., Myers, S.C., Allen, F., 2021. Principles of Corporate Finance. Book Code in Eudoxus: 102124882. Utopia Publications.

- Ross, S.A., Westerfield, R.W., Jeffrey, J., Bradford, J.D., 2024. Corporate Finance. Book Code on Eudoxus: 133028015. Broken Hill Publishers Ltd.

Additional bibliography / articles are recommended during the lectures.