

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		
INDEPENDENT TEACHING ACTIVITIES <i>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</i>		WEEKLY TEACHING HOURS	CREDITS
Lectures		3	7
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialized general knowledge, skills development</i>	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 <i>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.</i> <i>Consult Appendix A</i> <i>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</i> <i>Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</i> <i>Guidelines for writing Learning Outcomes</i>
--

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

Adapting to new situations

Decision-making

Working independently

Team work

Working in an international environment

Working in an interdisciplinary environment

Production of new research ideas

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

.....

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 <i>Face-to-face, Distance learning, etc.</i>	Face-to-face												
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	• 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 <i>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.</i>	<table border="1" data-bbox="694 1686 1353 1928"> <thead> <tr> <th><i>Activity</i></th><th><i>Semester workload</i></th></tr> </thead> <tbody> <tr> <td>Lectures</td><td>39</td></tr> <tr> <td>Tutorials</td><td>39</td></tr> <tr> <td>Study of bibliography</td><td>100</td></tr> <tr> <td>Course Exam</td><td>2</td></tr> <tr> <td>Course total</td><td>180</td></tr> </tbody> </table>	<i>Activity</i>	<i>Semester workload</i>	Lectures	39	Tutorials	39	Study of bibliography	100	Course Exam	2	Course total	180
<i>Activity</i>	<i>Semester workload</i>												
Lectures	39												
Tutorials	39												
Study of bibliography	100												
Course Exam	2												
Course total	180												

<i>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</i>	
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>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.</i> <i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i>	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.