

COURSE OUTLINE

1. GENERAL

SCHOOL	ECONOMICS AND MANAGEMENT		
DEPARTMENT	ACCOUNTING AND INFORMATION SYSTEMS		
LEVEL OF STUDY	POSTGRADUATE		
COURSE CODE		SEMESTER	SRING
COURSE TTITLE	FINANCIAL STATEMENTS ANALYSIS		
AUTONOMOUS TEACHING ACTIVITIES		HOURS PER WEEK	ECTS
Theoretical Lectures		3	6
COURSE TYPE	Scientific Area		
PREREQUISITE COURSES	NO		
LANGUAGE OF INSTRUCTION AND EXAMINATION	Greek		
COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE URL	https://exams-sod.the.ihu.gr/course/		

2. LEARNING OUTCOMES

Intended learning outcomes of the course
<p>The purpose of this course is to familiarize students with the published financial statements of companies and the application of methods / tools for analyzing and interpreting the data and information they contain. Upon successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> • understand the importance of a company's financial statements as sources of information for both internal and external users. • apply several financial analysis techniques, in order to evaluate the profitability, liquidity, operational efficiency and capital structure of companies. • prepare well-documented financial studies, in which to present, interpret and compare the financial position and performance of a company, in relation to its industry and its competitors. • make decisions for improving business performance.
General skills
<ul style="list-style-type: none"> • Retrieve, analyze and synthesize data and information with the use of necessary technologies

- Adapt to new situations
- Make decisions
- Work autonomously
- Work in an international context
- Promotion of free, creative and causative thinking

3. COURSE CONTENTS

- Overview of the concept and purpose of financial statements and financial reporting
- The financial statements according to the Greek Accounting Standards and the International Financial Reporting Standards (IFRS)
- Basic methods of financial statement analysis (vertical and horizontal analysis, ratio analysis)
- Profitability ratios
- Liquidity ratios
- Operational efficiency ratios
- Capital structure - leverage ratios
- Stock exchange ratios
- Case Studies - Financial Statements' Analysis of Greek companies

4. INSTRUCTION METHODS - ASSESSMENT

MODE OF INSTRUCTION	Face to face Distance education	
USE OF ICT	- Power Point Presentations - Moodle Electronic Platform - E-mail contact with students	
TUITION METHODS	Method	Workload per semester
	Lectures	39
	Exercises / Case studies for autonomous practice	26
	Case Study / Project	35
	Autonomous study	50
	Total contact hours and training	150
ASSESSMENT	a) Final Written Examination (60%) b) Written Project on financial statements' analysis including oral presentation (40%)	

5. PRESCRIBED TEXTS-REFERENCES

Prescribed Texts:

Greek Bibliography

Apostolou A. (2015), Analysis of Financial - Accounting Statements, Kallipos Open Academic Editions, available at: <https://hdl.handle.net/11419/3760>

Georgopoulos A. (2014), Financial Statements Analysis, Benou editions

Niarchos N. (2004), Financial Analysis of Accounting Statements, Stamoulis editions

Papadeas P., Sykianakis N. (2019), Analysis and Exploration of Financial Statements, 3rd edition, Marantou Zacharoula editions

Stefanou C. (2017), The Financial Statements of Companies / Preparation - Analysis - Interpretation, University Studio Press editions

Vassileiou D., Ireiotis N. (2008), Financial Management, Theory & Practice, Rosili editions

Xanthakis M., Alexakis X. (2006), Financial Analysis of Companies, Stamoulis editions

Foreign Language Bibliography

Brigham and Huston (2004), Fundamentals of Financial Management, 10th edition

Gibson C. H. (2012), Financial Reporting and Analysis: Using Financial Accounting Information, 12th edition, South-Western College Publishing

Subramanyam K. R. and Wild J. J. (2009), Financial Statement Analysis, 10th Edition, McGraw-Hill

Academic journals:

Academic Management Review

Accounting, Organizations and Society

Accounting Review

Contemporary Accounting Research

Financial Analysts Journal

Financial Management

International Review of Financial Analysis

Journal of Accounting and Economics

Journal of Financial and Quantitative Analysis

Management Science

Review of Accounting Studies