

Academic Year: ( 2023 / 2024 )

Review date: 20-04-2023

Department assigned to the subject: Business Administration Department

Coordinating teacher: FLOROPOULOS , NIKOLAOS

Type: Compulsory ECTS Credits : 6.0

Year : 1 Semester : 1

#### REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

It is recommended to have some basic knowledge of accounting, finance and economics.

#### OBJECTIVES

Use knowledge in economics, finance and accounting to:

- Understand the content of financial statements
- Understand why firms report certain information
- Be able to read between the lines in financial statements
- Be a sophisticated user of accounting and financial information

Obtain applied knowledge of:

- Financial Statements Analysis
- Firm valuation using accounting numbers

#### DESCRIPTION OF CONTENTS: PROGRAMME

Description of contents:

1. Introduction to accounting and to the financial statements
2. Accounting analysis
3. Financial statements analysis through ratios
4. Forecasting
5. Firm valuation using accounting numbers
6. Corporate governance and accounting quality

#### LEARNING ACTIVITIES AND METHODOLOGY

- Lectures
- Discussion in class of examples and cases

#### ASSESSMENT SYSTEM

- 25% Group task
- 25% Midterm exam
- 50% Final exam

<b>% end-of-term-examination:</b>	50
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	50

#### BASIC BIBLIOGRAPHY

- Palepu, Healy, Peek Business Analysis and Valuation, IFRS edition. Fifth edition. South - Western. Cengage Learning..

