



UNIVERSITY OF PIRAEUS

FACULTY/SCHOOL	School of Economics, Business and International Studies														
DEPARTMENT	Department of Economics														
LEVEL OF STUDY	Undergraduate														
COURSE UNIT CODE	OKAOK02	SEMESTER	6												
COURSE TITLE	FINANCIAL STATEMENTS ANALYSIS AND BUSINESS VALUATION														
WEEKLY TEACHNG HOURS	4	CREDITS (ECTS)	5												
COURSE TYPE	General background														
PREREQUISITE COURSES															
INSTRUCTION LANGUAGE	Greek	ASSESSMENT LANGUAGE	Greek												
OPEN TO ERASMUS	Yes														
LEARNING OUTCOMES	<p>The course examines the role of financial statement analysis in the evaluation of a firm and the prediction of its future condition.</p> <p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> • analyze and interpret financial statements • obtain financial information from public sources • appreciate the usefulness and limitations of financial statement analysis under the investment scope. <p>The course is designed with emphasis on the relation between accounting data and finance data, aiming to shape an autonomous opinion regarding the value of a company. Solid background in accounting and finance courses is a prerequisite. Comfort usage of Excel spreadsheets is expected.</p>														
GENERAL COMPETENCES	<ul style="list-style-type: none"> • Analysis and synthesis of data and information • Critical reasoning • Individual/Team work • Development of inductive thinking 														
COURSE CONTENT	<ul style="list-style-type: none"> • Profitability analysis • Ratio analysis • Statement of Cash Flows • Credit risk analysis • Valuation 														
USE OF ICT IN TEACHING	Yes														
COURSE DESIGN		<table border="1"> <thead> <tr> <th>Activity/Method</th> <th>Semester workload</th> </tr> </thead> <tbody> <tr> <td>Lectures</td> <td>50</td> </tr> <tr> <td>Team or individual work</td> <td>33</td> </tr> <tr> <td>Study</td> <td>40</td> </tr> <tr> <td>Exam</td> <td>2</td> </tr> <tr> <td>Total</td> <td>125</td> </tr> </tbody> </table>	Activity/Method	Semester workload	Lectures	50	Team or individual work	33	Study	40	Exam	2	Total	125	
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COURSE ASSESSMENT	<p>Language of teaching and evaluation is Greek.</p> <p>Assessment method: 1) compulsory 2) written exams.</p>														
SUGGESTED BIBLIOGRAPHY	<p>Books</p> <ul style="list-style-type: none"> • <i>Χρηματοοικονομική Αναφορά, Ανάλυση Χρηματοοικονομικών Καταστάσεων και Αποτίμηση-Μια Στρατηγική Προσέγγιση</i>, Wahlen James M., Baginski Stephen P., Bradshaw Mark T. • <i>Χρηματοοικονομική-Λογιστική</i>, Harrison W., Horngren C., Thomas W. 														