

Χρηματοοικονομική Λογιστική
και Χρηματοοικονομική
Διοίκηση (Financial Accounting
and Financial Management)



Course Goals

This is a course on Financial Accounting & Reporting, Corporate Finance and Business Valuation.

The aim of the module is to offer a detailed overview of basic level financial accounting and reporting examining disclosures to users of financial information of:

- operating results;
- financial position and cash flows of a business entity

and utilise this for investment decisions.

Emphasis is put on information that is relevant in making investment, credit and valuation decisions.

A user's perspective, rather than a preparer's one is adopted with the students' attention directed towards thinking on the quality of earnings, and not just the reported numbers.

Core objectives

Provide students with an understanding of:

- The information content in the financial statements and the effects of economic events on them;
- The framework for making business decisions using information in financial statements;
 - what choices can be made, what the options are, how can related data be used for various types of investment decisions.

Upon completion of the course, students will be able to:

- Understand the “language” of business, its uses and limitations;
- Interpret and understand the impact economic events have on the Balance Sheet, Income Statement and Statement of Cash Flows;
- Use the information reported in Financial Statements for investment decisions.

Course content

	Ενότητα / Unit	Ώρες/Hrs
1	Users of Accounting Information and the Financial Statements <u>Analyzing Business Transactions</u>	4
2	Measuring Business Income Inventories Periodic system	4
3	Inventories Perpetual system Cash and Receivables	4
4	Current Liabilities Long-Term Assets	4
5	Contributed Capital The Corporate Income Statement and the Statement of Stockholders' Equity	4
6	Long-Term Liabilities The Statement of Cash Flows	4
7	Corporate Finance, Time Value for Money and Net Present Value Analysis Break Even Point Analysis	4
8	Revisiting Ratio Analysis using ROE Decomposition Prospective Analysis: Forecasting and Introduction into valuation	4
9	Prospective Analysis: Fundamental Valuation Models Prospective Analysis: Valuation Implementation	<u>4</u>
		36

Teaching and examination

ΜΕΘΟΔΟΣ ΔΙΔΑΣΚΑΛΙΑΣ/ TEACHING METHOD		ΕΞΕΤΑΣΗ ΜΑΘΗΜΑΤΟΣ / EXAMINATION			
ΩΡΕΣ / HOURS				Βαρύτητα/ Weight	
Διδασκαλίας / Taught:	18	Αρ. ατομικών εργασιών / No of pers. Assignments:	-	Γραπτή εξέταση/Written exam	70%
Σεμιναρίου / Seminar:	18	Αρ. ομαδικών εργασιών/ No of group assignments	1	Προφορική εξέταση / Orals	-
Συνεργασία με διδάσκοντα / Collaboration with lecturer	-			Ατομικές εργασίες/Pers assignmts	-
Πρακτικής / Laboratory	-			Ομαδικές εργασίες/Group assignmts	30%
ΣΥΝΟΛΟ ΩΡΩΝ / TOTAL:	36			ΣΥΝΟΛΟ / TOTAL:	100%

Bibliography

- Needles, B., Powers, M. and Crosson, S. 2016. Εισαγωγή στη Λογιστική. (επιμ.) Βενιέρης Γ., Ζήσης Β., Λοής Π., Σπαθής Χ., Σώρρος Ι., Τζελέπης Δ. Nicosia, Cyprus: Broken Hill, Αθήνα: Εκδόσεις Πασχαλίδης.
- Damodaran A. 2014. Εφαρμοσμένη Χρηματοοικονομική για Επιχειρήσεις. (επιμ) Ε. Τσιριτάκης, Τ. Αγγελίδης, Α. Ζαπράνης. Nicosia, Cyprus: Broken Hill, Αθήνα: Εκδόσεις Πασχαλίδης.
- -Ross S., Westerfield W. R. 2016. Χρηματοοικονομική των Επιχειρήσεων. (επιμ.) Αγγελίδης Τ., Αρτίκης Π, Ελευθεριάδης Ι, Κοσμίδου Κ., Τσιριτάκης Ε, Φλώρος Χ. Nicosia, Cyprus: Broken Hill, Αθήνα: Εκδόσεις Πασχαλίδης.