

ΠΕΡΙΓΡΑΦΗ ΜΑΘΗΜΑΤΟΣ – COURSE DESCRIPTION

<i>Τίτλος / Title:</i>	Χρηματοοικονομική Λογιστική και Χρηματοοικονομική Διοίκηση / Financial Management	<i>Υποχρ/Compuls</i> <input type="checkbox"/>
<i>Διδάσκων / Lecturer:</i>	Γεώργιος Γεωργακόπουλος, Αναπληρωτής Καθηγητής ΓΠΑ	<i>Προαιρ/Elect</i> <input checked="" type="checkbox"/>
		<i>Σεμιν/Seminar</i> <input type="checkbox"/>
		<i>Φθινοπ/Autumn</i> <input type="checkbox"/>
		<i>Εαρινό/Spring</i> <input checked="" type="checkbox"/>

ΕΠΙΔΙΩΚΟΜΕΝΟΣ ΣΤΟΧΟΣ ΜΑΘΗΜΑΤΟΣ / COURSE GOALS

Financial Management is a course on Financial Accounting & Reporting, Corporate Finance and Business Valuation. The aim of the module is to offer to students a detailed overview of basic level financial accounting and reporting (i.e. disclosures to users of financial information of: operating results; financial position and cash flows of a business entity) and utilise this for investment decisions. The essential function of financial statement analysis is often ignored due to companies’ numbers being viewed as a jungle in which is difficult to assess how well an entity is performing. This course will deal with this misconception, by emphasizing information which is relevant in making investment, credit and valuation decisions. A user perspective, rather than a preparer one is adopted, since most MBA and Master students will become users of financial statements rather than preparers. However, in order to become users, students must also understand how the financial statements are prepared. Therefore, the students’ attention will be directed towards thinking on the quality of earnings, and not just the reported numbers.

No prior knowledge of accounting and finance is necessary. The core objectives of the module are to provide students with an understanding of:

- The information contained in the financial statements and the effects of economic events on them;
- The framework for making business decisions using information in financial statement; 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.

ΑΝΑΛΥΤΙΚΑ ΠΕΡΙΕΧΟΜΕΝΑ ΜΑΘΗΜΑΤΟΣ – COURSE CONTENTS

<i>Ενότητα / Unit</i>	<i>Ώρες/Hrs</i>
1 Uses of Accounting Information and the Financial Statements Analyzing Business Transactions	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	4
	36

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 assignmtns	-
Πρακτικής / Laboratory	-			Ομαδικές εργασίες/Group assignts	30%
ΣΥΝΟΛΟ ΩΡΩΝ / TOTAL:	36			ΣΥΝΟΛΟ / TOTAL:	100%

**ΒΙΒΛΙΟΓΡΑΦΙΑ /
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.

**ΠΑΡΑΤΗΡΗΣΕΙΣ /
NOTES**