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| **Studying program/programs :** Banking and Finance |
| **Type and level of studies:** Graduate academic studies, joint program of Athens |
| **Course title:** Financial Reporting and Analysis |
| **Course status:** compulsory |
| **Numbers of ECTS:** 8 |
| **Condition:** with previous knowledge of subjects |
| **Course objective** To present the basis and the framework of International Financial ReportingStandards (IFRS) and the basic points of each standard as well as examples of application together with interpreting the result and analyzing the outcome. Special analysis will be presented on the differences between sets of financial reporting standards and their implication on the analysis of financial statements. |
| **Course outcome** The competencies the students are expected to acquire are: Understanding of thebasis of financial reporting ; Applying the major methods that IFRS perovide for the main items, using theproper accounts: Analysing the financial reports based on the main balances as well as on the main notes; Understanding and analysing the yearly result of operations based on the beginning and ending financial reporting sets. |
| **Course content**1. The basis and users of financial reporting (lecture);2. Accounting principles;3. Initial Review of a set of a financial reporting set;4. The major methods that IFRS provide for the main items (intangibles, fixed assets, investments, securities, accounts receivable, provisions etc);5. Use of proper accounts;6. Analysis the financial reports based on the main balances as well as on the main notes;7.The yearly result of operations based on the beginning and ending financial reporting sets;8. Differences between the financial reporting of a company vs a group of companies;9. Auditing a financial reporting set and the main points of reconciliation;10.Review and analysis of published financial reporting sets. |
| **Literature:**(international and domestic textbooks, monographs, studies and articles) International Accounting Standards Board (2007): *International Financial Reporting Standards IFRSs (Bound Volume)*, IASB, London. International Accounting Standards Board (2007): *A Guide through International Financial Reporting Standards(IFRSs)*,.IASB, London. |
| **Number of classes of teaching** | Otherclasses |
| Lectures:15x3=45 | Practical work:15x3=15 | Other forms of teaching: | Studying research work: 1. (preparation for final work) |
| **Methods of teaching:**Ex-catedra, interactiveteaching, discussion groups,seminars, progress tests |
| **Grading (maximum number of points 100)** |
| **Pre-exam assignments** | **points** | Final exam | *Points* |
| activities during lectures | 25 | written exam | 50 |
| tests | 25 | oral exam |  |
| Seminar paper(s) |  |  |  |