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Abstract

The present book is a primary textbook with an educational orientation, aimed at undergraduate students, mainly in Economics departments, where "Basic Principles of Accounting" and "Financial Statement Analysis" using financial ratios are taught as core courses, as well as professionals in the field of business management and financial analysis. Initially, the book examines the basic principles of financial analysis, providing a fundamental background for understanding financial concepts and tools. It, then, delves into the evaluation of financial statements, explaining how to read and interpret balance sheets, income statements, and cash flow statements. This is followed by an analysis of the calculation of financial ratios, as well as their interpretation and commentary. Additionally, a detailed guide for constructing a financial model with specific ratios, and a guide for filling out financial data for listed and non-listed companies using Greek Accounting Standards (GAS) and International Financial Reporting Standards (IFRS) are provided. Specialized analyses are

also presented, such as bankruptcy forecasting using univariate and multivariate analysis, evaluating the relevance of accounting information using multivariate approaches, and liquidity analysis through the Cash Conversion Cycle model. Subsequently, SWOT, PEST, and PESTLE analyses are conducted. The textbook concludes with a presentation of corporate governance, its parameters, and corporate social responsibility. Through specific examples of constructing financial models and multimedia tools (quizzes, exercises, applications), the textbook helps the reader understand and then acquire the necessary skills for analyzing, evaluating, and making investment and financial decisions. Finally, the present book offers not only theoretical knowledge but also practical tools for its application. Specifically, it includes a financial model in Excel, which has been developed to help readers evaluate and adjust their examples with financial data of their interest, allowing them to understand how these affect the financial forecasts and strategies described in the textbook.

