

## COURSE OUTLINE

### (1) GENERAL

|                                                                                                                                                                                                                                                                       |                                                                                                       |                              |                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----------------------|
| <b>SCHOOL</b>                                                                                                                                                                                                                                                         | ANIMAL BIOSCIENCES                                                                                    |                              |                       |
| <b>ACADEMIC UNIT</b>                                                                                                                                                                                                                                                  | DEPARTMENT OF ANIMAL SCIENCE                                                                          |                              |                       |
| <b>LEVEL OF STUDIES</b>                                                                                                                                                                                                                                               | Undergraduate [Free Elective]                                                                         |                              |                       |
| <b>COURSE CODE</b>                                                                                                                                                                                                                                                    | 3725                                                                                                  | <b>SEMESTER</b>              | 7 <sup>th</sup>       |
| <b>COURSE TITLE</b>                                                                                                                                                                                                                                                   | BUSINESS STRATEGIC PLANNING                                                                           |                              |                       |
| <b>INDEPENDENT TEACHING ACTIVITIES</b><br><i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i> |                                                                                                       | <b>WEEKLY TEACHING HOURS</b> | <b>CREDITS (ECTS)</b> |
| Lectures and tutorials                                                                                                                                                                                                                                                |                                                                                                       | 5                            | 5                     |
| Total                                                                                                                                                                                                                                                                 |                                                                                                       | 5                            | 5                     |
| Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).                                                                                                                                                     |                                                                                                       |                              |                       |
| <b>COURSE TYPE</b><br><i>general background, special background, specialised general knowledge, skills development</i>                                                                                                                                                | Foundation, Scientific Area, Skill Development                                                        |                              |                       |
| <b>PREREQUISITE COURSES:</b>                                                                                                                                                                                                                                          | -                                                                                                     |                              |                       |
| <b>LANGUAGE OF INSTRUCTION and EXAMINATIONS:</b>                                                                                                                                                                                                                      | Greek                                                                                                 |                              |                       |
| <b>IS THE COURSE OFFERED TO ERASMUS STUDENTS:</b>                                                                                                                                                                                                                     | -                                                                                                     |                              |                       |
| <b>COURSE WEBSITE (URL):</b>                                                                                                                                                                                                                                          | <a href="https://oeclass.aua.gr/eclass/courses/2639/">https://oeclass.aua.gr/eclass/courses/2639/</a> |                              |                       |

### (2) LEARNING OUTCOMES

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| <b>Learning outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p>The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> <li>Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area</li> <li>Descriptors for Levels 6, 7 &amp; 8 of the European Qualifications Framework for Lifelong Learning and Appendix B</li> <li>Guidelines for writing Learning Outcomes</li> </ul> <p>The course contributes to the understanding of business strategy issues. It examines the concepts, methods and tools for shaping and implementing a business strategy.</p> <p>Specifically, the aim of this course is in understanding:</p> <ul style="list-style-type: none"> <li>how executives can position a business in the context of market competitive forces and thus exploit these and/or influence them to their advantage,</li> <li>existing business strategy and marketing processes,</li> <li>the information that appears in Corporate Financial Statements (Income Statement, Statement of Changes in Equity, Cash Flow Statement, Balance Sheet) and their Financial Analysis (ratio analysis, break even analysis, investment appraisal).</li> <li>Cost accounting and pricing.</li> <li>Designing and preparation of business plans</li> </ul> |
| <b>General Competences</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma Supplement and appear                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

below), at which of the following does the course aim?

|                                                                                                      |                                                                                          |
|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Search for, analysis and synthesis of data and information, with the use of the necessary technology | Project planning and management                                                          |
| Adapting to new situations                                                                           | Respect for difference and multiculturalism                                              |
| Decision-making                                                                                      | Respect for the natural environment                                                      |
| Working independently                                                                                | Showing social, professional and ethical responsibility and sensitivity to gender issues |
| Team work                                                                                            | Criticism and self-criticism                                                             |
| Working in an international environment                                                              | Production of free, creative and inductive thinking                                      |
| Working in an interdisciplinary environment                                                          | .....                                                                                    |
| Production of new research ideas                                                                     | Others...                                                                                |
|                                                                                                      | .....                                                                                    |

- Data retrieval, and related analysis and synthesis using modern technologies.
- Adaptation to course requirements
- Decision making
- Exercise of critical thought and self-evaluation
- Advancement of free, creative and inductive thinking

### (3) SYLLABUS

- Examination of basic concepts of Strategy and Entrepreneurship (internal and external environment, Pestel, Porter, SWOT Analysis, and Marketing).
- Examination of basic concepts in Financial Accounting (business forms, the balance sheet, the income statement, the cash flow statement, the statement of changes in equity).
- Cost Accounting, costing and pricing.
- Investment appraisal (ratio analysis, break even analysis, time value of money analysis, etc.).
- Design and preparation of a business plan (case study).
- Discussion of examples in agriculture as they emerge from everyday experience and the contemporary literature.

### (4) TEACHING and LEARNING METHODS - EVALUATION

| TEACHING METHOD<br><i>Face-to-face, Distance learning, etc.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | In the auditorium and in smaller tutorial classes                                                                                                                                                                                                                                                |                   |
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| <b>USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY</b><br><i>Use of ICT in teaching, laboratory education, communication with students</i>                                                                                                                                                                                                                                                                                                                                                                         | - All powerpoint lecture and tutorial slides are made available on Eclass prior to the lectures/tutorials.<br>- If necessary, online classes are provided via MS Teams. All such classes are digitally recorded and uploaded on MS Stream.<br>- Communication with students via Eclass and email |                   |
| <b>TEACHING METHODS</b><br><i>The manner and methods of teaching are described in detail.</i><br><i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i><br><br><i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i> | Activity                                                                                                                                                                                                                                                                                         | Semester workload |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Lectures and tutorial classes (exercises)                                                                                                                                                                                                                                                        | 65                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Autonomous study                                                                                                                                                                                                                                                                                 | 60                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                  |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                  |                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Course total (25 h of workload per ECTS)</b>                                                                                                                                                                                                                                                  | <b>125</b>        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                  |                   |
| <b>STUDENT PERFORMANCE EVALUATION</b><br><i>Description of the evaluation procedure</i>                                                                                                                                                                                                                                                                                                                                                                                                                             | A written final examination counting for 100% of the overall mark, with:<br>- Multiple-choice questions and exercises testing both theory and practice.                                                                                                                                          |                   |

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| <p><i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public presentation, laboratory work, clinical examination of patient, art interpretation, other</i></p> <p><i>Specifically-defined evaluation criteria are given, and if and where they are accessible to students.</i></p> | <p>All assessment criteria are explicitly defined. Students have access to their exam papers (written and archived).</p> |
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## (5) ATTACHED BIBLIOGRAPHY

### - Proposed Textbook(s) for the course (in Greek):

- Mariotti S. and Glackin C. 2019. Επιχειρηματικότητα και Διοίκηση Μικρών Επιχειρήσεων. Εκδόσεις Τζιολα.
- 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.
- Σπάθης Π., Τσιμπούκας Κ. 2010. Οικονομική των Επιχειρήσεων. Ελληνεκδοτική. ΑΘΗΝΑ. Επιπλέον προτεινόμενη (προαιρετική)

### - Suggested additional bibliography (optional):

- Atrill, P. and McLaney E. 2017. Accounting and Finance for Non-Specialists. 10e. Pearson.
- Barney J. and Hesterly W. S. 2015. Strategic Management and Competitive Advantage: Concepts, 4 th ed. Pearson.
- Datar Srikant M. & Rajan Madhav V (in Greek). 2019. Horngren's Λογιστική Κόστους - Διοικητική Προσέγγιση. Editors: Sorros I., Papanastasopoulos G., Georgakopoulos G., Mandilas A. Broken Hill Publications. Athens: Paschalidis.
- Fahy J., Jobber D. Αρχές Μάρκετινγκ. Εκδόσεις Κριτική, 2014.
- Hitt M., Ireland D. R. and Hoskisson R. E. 2015. Strategic Management: Competitiveness and Globalization, Cengage Learning 11th ed.
- 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.
- Norwood B.F., Lusk J.L. 2012. Μάρκετινγκ και Τιμές Αγροτικών Προϊόντων. Επιμέλεια: Μάττας Κ., Ρεζίτης Α., Τσακίριδου Ε. Broken Hill Publishers Ltd.
- Βασιλείου, Δ. και Ηρειώτης, Ν. 2018. Χρηματοοικονομική Διοίκηση. 2 η Έκδοση. Εκδόσεις: Rosili
- Μπάλας, Α., Χέβας, Δ. 2016. Χρηματοοικονομική Λογιστική, Εκδόσεις: Μπένος. - Νεγκάκης Χ. 2012. Λογιστική Εταιριών, Θεωρία-Εφαρμογές. Εκδόσεις: Σοφία
- Τζωρτζάκης Κ. Μάρκετινγκ – Περιλαμβάνει και Digital Marketing (Alan Charlesworth). Εκδόσεις Rosili, 2020.

### - Key academic journals

- Accounting Organizations & Society (Rank: Association of Business Schools Journal List 4\*)
- Journal of Accounting & Economics (Rank: Association of Business Schools Journal List 4\*)
- Journal of Accounting Research (Rank: Association of Business Schools Journal List 4\*)
- The Accounting Review (Rank: Association of Business Schools Journal List 4\*)
- Journal of Management (Rank: Association of Business Schools Journal List 4\*)
- Journal of Management Studies (Rank: Association of Business Schools Journal List 4\*)
- Journal of Marketing (Rank: Association of Business Schools Journal List 4\*)
- Journal of Marketing Research (Rank: Association of Business Schools Journal List 4\*)
- Journal of the Academy of Marketing Science (Rank: Association of Business Schools Journal List 4\*)
- Management Science (Rank: Association of Business Schools Journal List 4\*)
- Marketing Science (Rank: Association of Business Schools Journal List 4\*)
- Organizational Behavior and Human Decision Processes (Rank: Association of Business Schools Journal List 4\*)
- Strategic Management Journal (Rank: Association of Business Schools Journal List 4\*)
- Journal of Operations Management (Rank: Association of Business Schools Journal List 4\*)
- Contemporary Accounting Research (Rank: Association of Business Schools Journal List 4)
- Review of Accounting Studies (Rank: Association of Business Schools Journal List 4)
- Management Accounting Research (Rank: Association of Business Schools Journal List 3)
- Harvard Business Review (Rank: Association of Business Schools Journal List 3)
- MIT Sloan Management Review (Rank: Association of Business Schools Journal List 3)
- Management International Review (Rank: Association of Business Schools Journal List 3)
- Marketing letters (Rank: Association of Business Schools Journal List 3)

