

# MSM511 Financial Analysis and Management 财务分析和管埋

**Level:** 5

**Credit Units:** 5 Credit Units

**Language:** CHINESE

**Presentation Pattern:** EVERY JULY

## Synopsis:

This course familiarises students with the accounting principles and processes used to prepare the financial statements included in annual reports. The course equips students with the skills and knowledge required for the interpretation of financial reports rather than the construction of them. Through this course, students learn how to make better use of financial information for effective decision making, which is a crucial element in the management of sustainable businesses in a volatile, uncertain, complex and ambiguous (VUCA) world.

本课程让学生熟悉用于准备年度报告中财务报表的会计原则和流程。该课程为学生提供解释财务报告而不是构建财务报告所需的技能和知识。通过本课程，学生将学习如何更好地利用财务信息进行有效决策，这是在动荡、不确定、复杂和模棱两可 (VUCA) 的世界中管理可持续企业的关键要素。

This course also covers fundamental concepts in corporate finance and financial management. This course presents the tools and techniques required to address the key questions pertaining to dilemmas faced by financial managers: What investment projects should the company undertake?

How should these investments be financed? How to evaluate the financial health of a company and manage its financial risks? The course provides students with an insight into the financial management process and lay a foundational framework for making sound investment and financing decisions.

本课程还涵盖公司财务和财务管理的基本概念。本课程介绍了解决与财务经理面临的困境有关的关键问题所需的工具和技术：公司应该进行哪些投资项目？这些投资应该如何融资？如何评估一家公司的财务状况并管理其财务风险？该课程让学生深入了解财务管理流程，并为做出合理的投资和融资决策奠定基础框架。

## Topics:

- Concepts and Principles of Accounting 会计的概念和原则
- Recording Financial Transactions 记录金融交易
- Constructing Financial Statements 构建财务报表
- Interpreting Financial Statements 解读财务报表
- Accounting Fraud and Internal Controls 会计欺诈和内部控制
- Sustainability Reporting 可持续发展报告
- Financial Metrics and Financial Health Assessment 财务指标和财务健康评估
- Valuation of Financial Assets and Investment Decisions 金融资产估值和投资决策
- Revenue, Cost, and Capital Structure 收入、成本和资本结构
- Financing Decisions and Dividend Policies 融资决策和股息政策
- Cash, Credit, Inventory Management and Operational Decisions 现金、信贷、库存管理和运营决策
- Financial Distress and Risk Management 财务困境和风险管理

## Learning Outcome:

- Appraise the concepts and principles of financial reporting and the approach to arrange financial information into general purpose financial statements 评估财务报告的概念和原则以及将财务信息安排到通用财务报表中的方法。
- Assess accounting fraud and the use of internal controls within the accounting system 评估会计欺诈和会计系统内部控制的使用。
- Evaluate the performance and health of organisations using financial statements and sustainability reporting frameworks 使用财务报表和可持续性报告框架评估组织的绩效和健康状况。
- Examine the metrics used to rank proposed investment projects and the cost of capital for business 评价用于对建议投资项目和企业资本成本进行排名的指标。
- Formulate short-term financial plans and operational decisions and propose strategies to protect firms against financial risks 制定短期财务计划和运营决策，并提出保护公司免受金融风险影响的策略。
- Critique investment, financing, and operational decisions 评判投资、融资和运营决策。
- Improve analytical and interpersonal skills through case studies discussions and presentations 通过案例研究讨论和演示提高分析和人际交往能力。

#### Assessment Strategies - Regular Semester (Evening Class):

Components	Description	Weightage Allocation (%)
Overall Continuous Assessment	PRE-CLASS QUIZ 1	10
	PARTICIPATION 1	15
	GROUP BASED ASSIGNMENT 1	25
Overall Examinable Components	ECA	50
<b>Total</b>		<b>100</b>

\*The information listed is subject to review and change.