

中国社会科学院大学财务管理课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232030051	*学时 (Credit Hours)	48	*学分 (Credits)	3
*课程名称 (Course Name)	财务管理 Financial Management				
先修课程 (Prerequisite Courses)	会计学, 财务会计				
*课程简介 (Description)	<p>《财务管理》又称公司财务、公司金融，是财务管理专业的一门核心课程。企业要生存、发展、获利，就要做到以收抵支、及时偿债，合理筹集并科学利用资金，以优化企业资源配置，最大限度提高经济效益。财务管理学即是讲授如何科学合理地筹集、使用、分配资金以实现企业财务管理目标的学科。课程从公司财务管理的目标入手，以货币时间价值和风险报酬关系等财务管理的基本理论为出发点，在对公司财务管理的内容、环境等进行简要介绍的基础上，重点讲解企业的财务活动——筹资、投资、营运资金管理和利润分配活动的组织、规划和控制，并对财务预测、财务估价、资本成本和资本结构等相关内容进行阐述。通过本课程的学习，要求学生了解公司财务管理的基本理论，熟练掌握企业资金筹集、投放和利润分配等财务活动的决策方法和技巧。课程重在培养学生的财务思维，难在货币时间价值和风险价值在管理决策中的具体应用。</p> <p>采用互动式教学方法，以学生为课堂主体，运用练习法、无领导小组讨论法、案例分析法等方法，充分调动学生的积极性，提高课堂教学效果，实现课程高阶性；运用多媒体、白板等多种教学工具和雨课堂等教学平台，更好展示教学内容，吸引学生注意力。</p> <p>强调过程性考核，将学生的课堂练习、案例分析、出勤等情况等纳入平时成绩的范畴；期末结合学生试卷成绩和慕课成绩进行多维评价。</p> <p>站在企业战略高度讲授财务管理，让学生认识到财务管理对于企业乃至国家经济发展的重要性，通过财务管理提高资源运用效率。</p>				
*课程简介 (Description)	<p>Financial Management also known as corporate finance, is a core course of Financial management professional. In order to survival, develop and profit, enterprises should receive enough money, pay off debt timely, raise and use funds reasonably and scientifically. So that corporate resources can be allocated and optimized to maximize the economic benefits. Financial management is about how to raise funds scientifically, use and allocate funds rationally in order to realize the enterprise financial management goal. The course gives a brief introduction of the content of financial management, environment, etc., from the beginning of the goal of financial management, based on the theory of time value of money and the risk-reward relationship. Then it focus on the Organizing, planning and controlling of organizational activities- financing, investing, working capital management and profit distribution. Lastly, it elaborates the financial forecasting, financial valuation, the cost of capital, capital structure and other related contents. Through this course, students need to understand the basic theory of corporate financial management, and to master the decision-making methods and techniques of financing, investing, working capital management and profit distribution. The course focuses on cultivating students' financial</p>				

	<p>thinking, and the difficulty is the specific application of monetary time value and risk value in management decision-making.</p> <p>Adopt interactive teaching methods, take students as the main body of the class, and use brainstorming, leaderless group discussion, case analysis and other methods to fully mobilize students' enthusiasm, improve the classroom teaching effect, and realize the high-level nature of the course; Use multimedia, whiteboards and other teaching tools to better display teaching content and attract students' attention.</p> <p>Emphasize the process assessment, and bring students' classroom exercises, case analysis, attendance and other situations into the scope of usual grades; At the end of the term, the students' scores of examination papers and Mu class are combined to conduct multidimensional evaluation.</p> <p>Teach financial management from the perspective of enterprise strategy, so that students can realize the importance of financial management for the economic development of enterprises and even the country, and improve the efficiency of resource utilization through financial management.</p>
<p>*教材 (Textbooks)</p>	<p>财务管理学, 王化成等编著, 中国人民大学出版社, 2021 年版 ISBN: 978-7-300-29391-2</p>
<p>参考资料 (Other References)</p>	<p>创业企业财务管理, 王艳茹等编著, 中国人民大学出版社, 2022 年版 ISBN978-7-3003-0416-8</p> <p>财务成本管理, 中国注册会计师协会组编, 中国财政经济出版社, 2022 年版, ISBN978-7-5223-1124-1</p> <p>公司理财 (第 5 版), 斯蒂芬·罗斯, 中国人民大学出版社, 2022 年版, ISBN: 978-7-300-26310-6</p>