

中国社会科学院大学高级财务管理课程大纲

课程基本信息 (Course Information)					
课程编号 (Course ID)	1232032004	*学时 (Credit Hours)	48	*学分 (Credits)	3
*课程名称 (Course Name)	高级财务管理 Advanced Financial Management				
先修课程 (Prerequisite Courses)	管理学、战略管理、会计学、财务管理、金融学				
*课程简介 (Description)	<p>——课程定位: 面向财经类专业高年级本科生及研究生所开设的高端专业课程, 跟踪企业财务管理实践中的热点、难点, 立足学科前沿的专题性、研究性、高阶性、创新性课程。</p> <p>——课程目标: 通过对本课程的讲授, 能够使學生更深入系统地理解财务理论, 通晓财务管理中的实务分析和决策方法, 有机融合经济管理知识, 并增强应用财务理论解决实际复杂问题的综合能力和高级思维。</p> <p>——教学内容: 本课程基于企业价值最大化的财务管理目标, 以企业财务战略和企业估值为基础, 立足于企业生命周期, 依照扩张型、稳定型和收缩型三大财务战略模块展开讲授, 涵盖了股权结构设计、私募股权投资基金、新三板、IPO、再融资、并购重组、供应链融资、资产证券化、股份回购、债务重组、业务重组、私有化退市和破产重整等内容。同时, 坚持课程思政, 在课程教学中坚持以马克思主义为指导, 帮助学生了解企业经营管理中面临的国家战略、法律法规和相关政策, 引导学生深入社会实践、关注现实问题, 培育学生经世济民、诚信服务、德法兼修的职业素养。</p> <p>——重点难点: 如何根据企业内外部环境有效分析企业所处的生命周期相应阶段? 每一个阶段企业经营管理中面临的财务风险是什么? 需要采取哪种适宜的财务战略以实现企业价值最大化? 每一种财务战略在动态运行中又面临哪些新问题需要研究解决?</p> <p>——教学方法: 贯彻“以学生为中心”的人才培养理念开展教学互动, 课堂讲授、案例分析、专题研讨、分组讨论、课堂汇报等多种教学方法相结合。</p> <p>——考核要求: 侧重学习与研究能力的培养, 加强过程评价与反馈的结构化考核, 课堂考勤、平时作业与期末结课论文相结合。</p>				
*课程简介 (Description)	<p style="text-align: center;">Positioning: <i>Advanced Financial Management</i> is a high-level specialized course for senior undergraduate students and postgraduate students majoring in Finance, which highlights the difficulties and central issues in corporation financial management practice based on the specialized and researchable course of the subject.</p> <p style="text-align: center;">Objectives: By taking the course, students will have a deeper systematic understanding on financial theories and learn the method of practical analyzation</p>				

	<p>and decision making in financial management. Thus enhancing the ability of solving practical problems by applying financial theory.</p> <p>Contents: The subject is based on the financial management target of enterprise value maximization, conducted by financial strategy and valuation of corporation. Based on the life cycle of corporation, and the lesson is taught in accordance with the three major financial strategy modules of expansion, stability and contraction, covering equity structure design, private equity investment funds, NEEQ, IPO, refinancing, mergers and acquisitions restructuring, supply chain financing, asset securitization, share repurchase, debt restructuring, business restructuring, privatization delisting and bankruptcy reorganization. Meanwhile the curriculum upholds Marxism as guiding ideology, helping students understanding national strategies, regulation and relevant policy regarding business operation and management in order to bring students into social practice and focus the problems in real life thus developing their responsibility, honesty and ethical professional integrity.</p> <p>Critical points: Analyzing business life cycle phrases based on both external and internal environment and its respective financial risk. Different financial strategies to take in order to maximize business value. The solution of new issues emerged when operating different kinds of financial strategies.</p> <p>Approaches: A combined method of educational interaction, lecture giving, case study, themed analyzing, group discussion and presentation etc. All based on the student centered idea.</p> <p>Grading: It's a curricular focusing on the development of students' study ability that pays extra attention on the process of the course. Grades are given based on signing in, homework and final essay.</p>
<p>*教材 (Textbooks)</p>	<p>《高级财务管理学》第5版，王化成、刘亭立主编，中国人民大学出版社 2022-1-1，ISBN: 9787300302102</p>
<p>参考资料 (Other References)</p>	<ol style="list-style-type: none"> 1. 《CEO 财务分析与决策》第二版，吴世农、吴育辉编著，北京大学出版社，2013. 1 2. 《战略视角下的财务报表分析》，张新民著，高等教育出版社，2017. 1 3. 《高级财务管理学》第四版，王化成主编，中国人民大学出版社，2017. 1 4. 《财务管理理论前沿专题》，周守华等主编，中国人民大学出版社，2013. 11