

**BA4401**

**FINANCIAL MANAGEMENT**

MASTER IN BUSINESS ADMINSTRATION (MBA)

**Module Leader : Mr. Lim Chan Chee (Kelvin)**

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**BA4401**

# Financial Management

# May 2023

**Synopsis of Subject:**

This module is included to enable our MBA students to master the key issues in business finance, financial markets and the principles and concepts in accounting statements.

**Objective (s) of Subject:**

Upon completion of the course, students should be able to know how to apply concept and tools of financial analysis as applied by management in various situations. Financial management involves decision making for optimal result after consideration of prepared report.

Pre-requisite (if any): None

**Credit Value:** 3 credit hours

**Learning Outcomes:**

After the successful completion of this module, the students should be able to:

* Appraise the need and benefits of the principles underlying the preparation of accounting information
* Elaborate the principles used in recording business transactions and assess the prepared financial statements
* Analyze the use of accounting information for decision-making, planning and control

**References:**

* Collier, P. (2015) Accounting for managers: Interpreting accounting information for decision-making. 5th ed. John Wiley & Sons.
* Higgins, Robert C. (2016) Analysis for Financial Management. 11th ed. McGraw Hill International Edition.
* Gibson, C.H. (2013) Financial Reporting and Analysis. 13th ed. Cengage.
* Noreen, E., Brewer, P. and Garrison, R. (2017) Managerial Accounting for Managers. 4th ed. McGraw Hill Education.

**Assessments:**

The course will be assessed by:

1. **Coursework (70%) 1) Coursework (40%)**
* Mid-term Examination 10% - Quiz 1
* Group Assignment 1 35% - Assignment 15%
* Group Assignment 2 25% - Midterm Test 15%
1. **Final Examination (30%) 2) Final Examination (60%) – 3 hours**

**Attendance**

Students are required to have at least 75% attendance to be eligible to sit for the final exam.

Students with less than 75% attendance can be barred from taking the final examination.

|  |  |
| --- | --- |
| Attend 75% | Qualify to sit for final examination |
| Absent 3 times | First warning  |
| Absent 3 times after first warning | Second warning  |
| Absent 2 times after second warning | Barred from examination |

**Plagiarism**

Students must ensure that any work submitted for assessment is genuinely their own and is not plagiarized. Plagiarism is using others’ ideas and words without clearly acknowledging the source of that information.

**How Can Students Avoid Plagiarism?**

To avoid plagiarism, you must give credit whenever you use:

* Another person’s idea, opinion or theory
* Any facts, statistics, graphs, drawings or any pieces of information that are not common knowledge
* Quotations of another person’s actual spoken or written words; or
* Paraphrase of another person’s spoken or written words.

**Syndication**

You must also take care that, unless you are specifically instructed that a piece of work for assessment is to be produced jointly with other students, the work you submit has been prepared by you alone. If you collude with other students to prepare a piece of work jointly, or copy each other’s work, and pass it off as an individual effort, it is syndication and is against the University regulations. It is also, obviously, against the rules to copy another student’s work without his or her knowledge.

**Penalties for Plagiarism and Syndication**

If the allegation of plagiarism and syndication is suspected, you will be called to a VIVA. If the allegation is proven, a penalty, such as the deduction of marks or failure of a module or unit, will be imposed. Severe penalties, such as suspension or expulsion, can be imposed in appropriate cases.

**Stand on Cheating in Tests and Examinations**

We wish to bring to the notice of all students that the University takes very serious view of any infringement of Examination regulations, such as bringing in unauthorised material into the Examination Hall. The rules are listed under Academic Dishonesty in the student’s handbook. You are advised to check carefully all materials in their possession before entering the Examination Hall. It is your responsibility that there is no unauthorised material in your possession.

**Penalties for Cheating in Tests or Examination**

Any student caught and found guilty in the disciplinary hearing will be deemed to have **FAILED** for the specific subject who the student was found guilty of cheating and will be required to **REPEAT** for that subject. Any repeated offence may result in **EXPULSION FROM THE UNIVERSITY**.

**Class Schedule (Semester Plan)**

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| --- | --- | --- |
| **Week** | **Topics** | **Remarks** |
| **1** | Introduction and briefing**Lesson 1: The different roles of accounting and its relationship to shareholder value and business structure**  | Distribution group assignments |
| **2** | **Lesson 2: Measuring and reporting financial performance: the balance sheet and the profit and loss account** Tutorial 1: The different roles of accounting and its relationship to shareholder value and business structure  |  |
| **3** | **Lesson 2: Measuring and reporting financial performance: the balance sheet and the profit and loss account (Continued)** Tutorial 1: The different roles of accounting and its relationship to shareholder value and business structure  |  |
| **4** | **Lesson 3: Management control and the use of budgets** Tutorial 2: Measuring and reporting financial performance: the balance sheet and the profit and loss account  |  |
| **5** | **Lesson 3: Management control and the use of budgets (Continued)** Tutorial 2: Measuring and reporting financial performance: the balance sheet and the profit and loss account  |  |
| **6** | **Lesson 4: The role of accounting information in marketing, operating, banking and finance and accounting decisions** Tutorial 3: Management control and the use of budgets  |  |
| **7** | **Lesson 4: The role of accounting information in marketing, operating, banking and finance and accounting decisions (Continued)** Tutorial 3: Management control and the use of budgets  |  |
| **8** | **Midterm test**Tutorial 4: The role of accounting information in marketing, operating, banking and finance and accounting decisions  | Midterm test |
| **9** | **Lesson 5: Strategic investments decisions** Tutorial 4: The role of accounting information in marketing, operating, banking and finance and accounting decisions  |  |
| **10** | **Lesson 5: Strategic investments decisions (Continued)**Tutorial 5: Strategic investments decisions  |  |
| **11** | **Lesson 6: The management of working capital** Tutorial 5: Strategic investments decisions  |  |
| **12** | **Lesson 6: The management of working capital (Continued)**Tutorial 6: The management of working capital  |  |
| **13** | **Lesson 7: Sources of finance and financial market**Tutorial 6: The management of working capital  |  |
| **14** | **Lesson 7: Sources of finance and financial market (Continued)**Tutorial 7: Sources of finance and financial market  | Submission of group assignments |