



## Course and Examination Fact Sheet: Autumn Semester 2020

### 7,206: Financial Management

ECTS credits: 4

#### Overview examination/s

(binding regulations see below)

Central - Written examination (50%, 60 mins.)

Examination time: inter-term break

Decentral - Presentation (in groups - all given the same grades) (50%)

Examination time: term time

#### Attached courses

Timetable -- Language -- Lecturer

[7.206.1.00 Financial Management](#) -- Englisch -- [Truijens Thorsten](#)

#### Course information

#### Course prerequisites

The course assumes that you have a basic knowledge in finance and accounting at the beginning of the course. A good reference point to examine whether you have the necessary background are the four chapters of the Higgins textbook (see course literature).

#### Learning objectives

The objectives of the course are:

- to provide a theoretical basis and a practical understanding of financial management
- to obtain a comprehensive understanding of value based management;
- to understand the practical implementation challenges of the concept.

#### Course content

The course focuses on value based management (VBM), one of the major financial topics of recent times. Starting with the basics of financial statement analysis, the course continues with the basics of business planning ending with the major topic of enterprise valuation. Students will be exposed to the major concepts of enterprise valuation and identify the major value drivers which can be found in the corporate reality.

The learning objectives of the course are as follows:

- to understand the key ingredients of corporate financial statements
- to realize how corporate financial performance is measured
- to gain the tools to evaluate the financial viability of corporate capital expenditure projects
- to master different enterprise valuation technologies in order to arrive at a meaningful corporate valuation and identify the underlying value drivers

#### Course structure



The course sessions are comprised of plenary discussions and small cases, ending with relatively complex, real-world cases. You are required to prepare each class by studying the reading material for that session.

## Course literature

Robert C. Higgins, Analysis for Financial Management, 12th ed., McGraw Hill, 2018

## Additional course information

In the case of the President's Board having to implement new directives due to the SARS-CoV-2 pandemic in AS2020, the course information listed above will be changed as follows:

- The course is conducted online via the platform Zoom;
- The recordings of the course are permanently available will not be saved;
- The lecturer informs via e-mail on the changed implementation modalities of the course;

The examination information listed below would be

- The presentations remain unchanged. No adjustments are required for centrally organized examinations.
- Further information will be communicated via e-mail.

## Examination information

### Examination sub part/s

#### 1. Examination sub part (1/2)

##### Examination time and form

Central - Written examination (50%, 60 mins.)

Examination time: inter-term break

##### Remark

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##### Examination-aid rule

Open Book

Students are free to choose aids but will have to comply with the following restrictions:

- All the pocket calculators that are not of the Texas Instruments TI-30 series are explicitly inadmissible.
- In addition, any type of communication, as well as any electronic devices that can be programmed and are capable of communication such as electronic dictionaries, notebooks, tablets, mobile telephones and others, are inadmissible.
- Students are themselves responsible for the procurement of examination aids.

##### Supplementary aids

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##### Examination languages

Question language: English

Answer language: English

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#### 2. Examination sub part (2/2)

##### Examination time and form

Decentral - Presentation (in groups - all given the same grades) (50%)

Examination time: term time



## Remark

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## Examination-aid rule

Practical examination

No examination-aid rule is necessary for such examination types. The rules and regulations of the University of St. Gallen apply in a subsidiary fashion.

## Supplementary aids

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## Examination languages

Question language: English

Answer language: English

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## Examination content

- Financial Statement Analysis - Performance Measurement - Business Planning - Enterprise Valuation - Capital Expenditure Decisions - Value Driver Analysis

## Examination relevant literature

Besides the main text book used in the course (Robert C. Higgins, Analysis for Financial Management), all additional literature contained in the course folder as well as the additional material passed out during the course are relevant.

## Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW51) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 42 are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 34 (Thursday, 20 August 2020);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 12 October 2020);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 42 (Monday, 12 October 2020);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 44 (Thursday, 29 October 2020).