

Course: Finance and Accounting 2

credits: 3

Course code	IBVP15FIA2A	Modes of delivery	Tutorial
Name	Finance and Accounting 2	Assessments	Finance and Accounting 2 - Computer, organised by STAD examinations
Study year	2022-2023		
ECTS credits	3		
Language	English		
Coordinator	J. Wang		

Learning outcomes

Upon successful completion of the module, the student is able to:

- Describe the legal forms of business organizations and their strengths and weaknesses
- Distinguish between the concept of maximizing the value of the firm and profit maximisation
- Explain how corporate governance attempt to manage agency problems
- Describe the differences between the capital markets and the money markets
- Explain the root causes and effects of 2008 financial crisis and recession
- Explain the basics of international cash and credit management
 - exchange rate risk
 - political risk
 - hedging
- For two mutually exclusive projects:
 - calculate payback period and net present value;
 - construct net present value profiles to compare NPV and IRR techniques
 - make an argument which project to choose
- From relatively well-structured information determine the relevant cash flows needed to analyse an investment proposal (initial investment or terminal cash flow, and operating cash flow using MACRS)
- From relatively well-structured information journalize for a share investment and construct the consolidated balance sheet

Competencies from the Framework Competencies IBMS:
WT3-2, TWM19-2

Content

In this course students will familiarize themselves relevant techniques to validate investment decision making. Furthermore, the complex environment in which companies operate is being investigated.

Included in programme(s)

International Business 3 Year

School(s)

International Business School

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