## 《财务管理学》课程中英文简介

Financial Management

课程代码：040013A **Course Code：**040013A

课程名称：财务管理学 **Course Name：**Financial Management

学时：48 **Periods：**48

学分：3 **Credits：**3

考核方式：考试 **Assessment：**Examination

先修课程：会计学、概率论与数理统计 **Preparatory Courses：**Accounting,

Probability & Statistics

《财务管理学》是为非会计专业学生开设的一门学科基础课。通过本课程的学习，使学生掌握财务管理学的基本理论与基本方法，构建以马克思主义为指导的财务管理学科体系，使学生了解国家相关发展战略和相关政策，培养学生进行财务决策的能力，提高学生的分析问题与解决问题的实践应用能力。

本课程主要讲授财务管理的基本理论、基本方法和基本技能，并从筹资、投资、营运资金管理以及利润分配等资金运动环节分述其原理及方法。本课程由三部分构成：第一部分财务管理基础，包括公司财务管理概要、财务报表分析、货币时间价值与风险报酬；第二部分财务决策，包括筹资决策、投资决策以及股利分配的基本理论与实务；第三部分主要为营运资本管理，属于企业的短期投融资决策。课程将通过理论课程讲授，案例分析讨论以及综合练习等多种形式，强化学生对货币时间价值以及风险收益理念的理解和运用，提高学生从价值增长的角度进行企业决策的能力，为以后从事财务管理等经济管理工作打下基础。

“Corporate Finance” serves as a fundamental course for non-majors. This course can help students to construct Corporate Finance course system based on Marxism, to comprehend related national development strategy and related policies，to master the basic theory and method of corporate finance, cultivate the ability of making financial decisions, and improve their ability to analyze and solve practical problems.

The primary objective is to provide a framework, concepts, and tools for analyzing financial decisions based on fundamental principles of modern financial theory. The contents of this course can be divided into three parts. The first part is fundamentals of corporate finance. Topics of this part cover an introduction to financial management, financial statement analysis, discounted cash flow techniques and risk measurement. The second part is financial decisions, which includes financing decisions, investment decisions, and dividend allocation and so on. The third part is about management of enterprise working capital, which belongs to short-term investment and financing decisions. Through various teaching methods such as the theory study, case study and discussion and exercises, students can learn more about discounted value of cash flow and concept of risk and return, improve decision-making ability from the perspective of value growth, and lay solid foundations for future financial management work.