

Course Description:

REPORTING FOR FINANCIAL DECISION MAKING – DBA 8106



No.	Subject		
1	Title	Reporting for Financial Decision Making	
2	Code	DBA 8106	
3	Credit Value	4	
4	Prerequisite (if any)	Nil	
5	Learning Outcomes	<p>Upon completion of this subject, the participant should be able to:</p> <ol style="list-style-type: none"> 1. Determine the financial characteristics of various financial policies 2. Identify the features of specific forms of domestic and international business finance and a capacity to identify the circumstances when each is appropriate 3. Find out the key factors affecting financial performance 4. Ascertain the principles of risk minimisation strategies 	
6	Synopsis	This course provides the participant with an understanding of accounting theory and the knowledge and skills pertinent to selected specialised financial accounting issues, and also the functional areas of financial accounting and managerial accounting.	
7	Mode of delivery	Lecture, workshop	
8	Assessment Methods and Types	<ul style="list-style-type: none"> • One Research Assignment (5,000 words) 	100%
9	<p>Course topics and contact hours</p> <p>Discussion of topic by referring to the related articles. Students have to write literature review on each of this topic. The suggested articles are as follows:</p> <ul style="list-style-type: none"> • Financial statement analysis and financial forecasting: <p>Nissim, Doron and Penman, Stephen H., <i>Ratio Analysis and Equity Valuation</i> (March 1999). Available at SSRN: http://ssrn.com/abstract=161222 or http://dx.doi.org/10.2139/ssrn.161222</p> • Working capital management: <p>Lazaridis, Ioannis and Tryfonidis, Dimitrios, <i>Relationship Between Working Capital Management and Profitability of Listed Companies in the Athens Stock Exchange</i>. <i>Journal of Financial Management and Analysis</i>, Vol. 19, No. 1, January-June 2006. Available at SSRN: http://ssrn.com/abstract=931591</p> • Sources and types of finance: <p><i>Gilson, Stuart C. and Warner, Jerold B., Junk Bonds, Bank Debt, and Financing Corporate Growth</i> (October 1997). Available at SSRN: http://ssrn.com/abstract=47269 or http://dx.doi.org/10.2139/ssrn.47269</p> • Security valuation: <p>Ericsson, Jan and Reneby, Joel, <i>A Framework for Valuing Corporate Securities</i> (October 1998). WP 89. Available at SSRN: http://ssrn.com/abstract=976 or http://dx.doi.org/10.2139/ssrn.976</p> • Issues in project evaluation: <p>Pierru, Axel and Babusiaux, Denis, <i>Capital Budgeting and Cost of Capital: A Unique Formulation of the Main Investment Decision Methods</i> (2000). WP EFMA Athens 2000. Available at SSRN: http://ssrn.com/abstract=233120 or http://dx.doi.org/10.2139/ssrn.233120</p> 		

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	<ul style="list-style-type: none"> Cost of capital: Velez-Pareja, Ignacio and Tham, Joseph, A Note on the Weighted Average Cost of Capital WACC (August 7, 2005). Revista de Administração Mackenzie (RAM), Vol. 10, No. 6, November-December 2009. Available at SSRN: http://ssrn.com/abstract=254587 or http://dx.doi.org/10.2139/ssrn.254587 Risk analysis: Lo, Andrew W., Risk Management for Hedge Funds: Introduction and Overview (June 7, 2001). Available at SSRN: http://ssrn.com/abstract=283308 or http://dx.doi.org/10.2139/ssrn.283308 Capital structure decisions and dividend policy: Frydenberg, Stein, Theory of Capital Structure - a Review (January 26, 2011). FRIHET OG MANGFOLD, FESTSSKRIFT TIL ODD, G. Arntzen. L. Fallan & O. Gustafsson, eds., Trondheim: Tapir/TØH, Tapir Academic Press, NO-7005 Trondheim, Norway. Available at SSRN: http://ssrn.com/abstract=556631 Arnott, Robert D. and Asness, Clifford S., Does Dividend Policy Foretell Earnings Growth? (December 2001). Available at SSRN: http://ssrn.com/abstract=295974 or http://dx.doi.org/10.2139/ssrn.295974
10	<p>Main Reference(s)</p> <p>Birt, J. Chalmers, K, Beal, D. Brooks, A. Byrne, S and Oliver (2011), <i>Accounting: Business reporting for decision making, (2nd ed)</i>. John Wiley & Sons, Milton, Qld.</p>
11	<p>Additional reference(s)</p> <p>Henderson, S. and Peirson, G. (2010). <i>Issues in Financial Accounting (14th Edition)</i>. Australia: Addison Wesley Longman.</p> <p>Website: www.questia.com www.ipma.co.uk www.ebscohost.com</p>