HKICPA M7 财务管理 · 教材结构思维导图

Financial Management | 官方教材（第 4 版）全部 6 Part / 16 章 • 教材共 772 页

本单元在学什么：融资、投资、资本市场模型与财务风险，M12 商业财务的直接前置

Part A Financial Environment

Chp 1 Financial Environment

Roles and Functions of Finance • Scope and Objectives of Financial Management • Treasury Management • Efficient Market Hypothesis

Chp 2 Sources of Finance

Short-Term Financing • Long-Term Financing • Raising Capital • External Financing versus Internal Financing

Part B Investing Fundamentals

Chp 3 Time Value of Money and Investing Basics

Interest • Time Value of Money • Discounted Cash Flows and Valuation • Annualised Interest Rates

Chp 4 Introduction to Bond Investments

Types of Bonds • Yields and Price of Bonds • Valuation of Bonds • Bond Yields …

Chp 5 Equities Valuation

Types of Equities • Features of Dividends – Dividends and Taxes • Valuation of Equities • Other Forms of Dividends …

Part C Capital Market Models and Theories

Chp 6 Capital Asset Pricing Model

Risk and Return • Diversification and Portfolio • Covariance and CORRELATION Coefficient of a Portfolio • Systematic Risk …

Chp 7 Cost of Capital

Cost of Equity (Common Stock) • Cost of Equity (PREFERENCE SHARE) • Cost of Debt • Weighted Average Cost of Capital …

Chp 8 Capital Structure Theories

Key Considerations for Establishing a Corporate Capital Structure • Financial Products for Financing and Risk Management • Use of Financial Experts for Fund Raising and Optimising Capital Structure

Part D Financial Analysis and Forecasts

Chp 9 Financial Analysis and Profitability Projections for Financial Strategy

STOCK EXCHANGE INDICATORS • ACCOUNTING AND FINANCE RATIOS • IMPACT OF FINANCIAL STRATEGY ON CORPORATES' LIQUIDITY AND SOLVENCY • GAP BETWEEN CREDIT POLICY AND CREDIT TERMS …

Chp 10 Financial Forecasts and Business Planning

Cash Flow Formulation and Evaluation • Profit Forecasts and Projection – Pro Forma Financial Statements • Business Planning Formulation and Evaluation • Roles and Composition for a Business Plan

Part E Strategic Management Accounting

Chp 11 Strategic Management Accounting Framework

Current Issues in Strategic Management Accounting • Linkages Between Management Accounting and Strategic Management of an Organisation • Business Planning Processes for Corporate Strategic Plans • Strategic Cost Management Techniques

Chp 12 Pricing Strategies and Decisions

Factors Affecting Pricing Policies • Types of Pricing Strategies • Impact of Corporate Social Responsibility… Pricing Strategies • External Market Factors and Internal Cost Structures on Pricing Strategies …

Chp 13 Investment Project Appraisal and Evaluation

Business Valuation Models • Relevant/Incremental Cash Flow Calculation in Making Investment Decisions • Cash Flow Analysis of Capital Project Investment with Impact of Inflation, Tax and Depreciation • Investment Appraisal Techniques …

Chp 14 Post-Appraisal Audit of Projects

Post-Appraisal/Post-Completion Audit of the Success of a Project • Steps to Carry Out a Post-Completion Audit • .3 Project Scorecard • Management Behaviour of Post-Completion ('Neutrality' Until Done) …

Chp 15 Effective Performance Measurement

Organisation Structure and Key Performance Indicators • Types of Responsibility Centres • Performance Evaluation of Responsibility Centres • Limitations of Financial Measures …

Part F Financial Risk Framework

Chp 16 Financial Risks and Their Management

Types of Risks • Key Risk Indicator • Financial Risk Management Approaches • Glossary of Terms

整理：全球财税解析 | 整理日期：2026 年 10 月 | 依据香港会计师公会 QP 官方教材第 4 版目录结构
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