

# 2022 Digital Management Accounting Syllabus

Management accounting in a digital world

## 2022 DMA数字化管理会计 课程大纲

数字世界中的管理会计





# Foreward

In an era where the environment continues to grow in volatility, uncertainty, complexity and ambiguity, professionals in the finance function have an unprecedented opportunity.

Today’s finance professional is as comfortable operating on the shop floor as they are at board level, discussing the enterprise’s strategic business model. They no longer work in isolation, but work with others to co-create value for their organisations.

The Digital Management Accounting syllabus combines topics, concepts and areas of practice that bring together competencies that give finance professionals a platform for the 21st-century digital enterprise.

The digital enterprise demands a unique combination of skills and competencies from finance functions. If, in the past, technology was applied to legacy processes, digital processes are now an outcome and outflow of digital technology, That paradigm has shifted. Digital technology now determines new ways of thinking, analysing and ultimately designing new processes. Automation, digitisation and the use of augmented intelligence require a radically different approach to the traditional methods of procuring to pay, order to cash and record to report. Business planning and execution in the 21st-century enterprise requires finance professionals to possess not only technical accounting and technology skills but also commercial, people, leadership and digital competencies. The Digital Management Accounting 2022 syllabus does precisely that to produce well-rounded, competent and confident digital management accountants.

Against the backdrop of this increasingly digital world, I am pleased to introduce the 2022 Digital Management Accounting Syllabus. This syllabus continues to build upon the legacy of CIMA’s commitment to meet the employability needs of members by equipping them to rise to the challenge of guiding and leading organisations to sustainable success, which underpins the CGMA® designation.

**Ash Noah**  
Vice President, Managing Director — Management Accounting Learning, Education & Development  
the Association of International Professional Certified Accountants

# 前言

在大环境波动性、不确定性、复杂性和模糊性持续发酵的时代里，财务职能和财务人员面临难得的机遇，能够与同行携手共同为组织创造价值。

21 世纪，不论是在车间作业，还是在董事会层面探讨企业战略商业模式，财务人员都能够如鱼得水。他们不再单打独斗，而是与他人合作共同创造价值。

数字化管理会计课程大纲结合了主题、概念和实践领域，以学习平台的形式汇集了财务人员进入 21 世纪数字化企业的必要能力。

数字化企业的财务职能需要具备一套独特的技能和能力。数字化流程是数字技术的产物。在20 世纪，企业都将技术应用在一些已有流程上，但时至今日这一范式已经转变，数字技术现在决定着新的思维和分析方式，并最终影响新流程的设计方式。相比于传统的采购支付、订单到现金和记录报告流程，自动化、数字化和增强智能技术要求采用完全不同的方法。21 世纪，企业的商业规划和实施需要财务人员不仅具备专业会计和技术技能，还需要具备商业、人际、领导和数字技能。基于这一目的，数字化管理会计 2022 课程大纲旨在培养有能力、有自信、全面发展的数字化管理会计。

在全球数字化发展趋势下，我很高兴为大家呈上2022 数字化管理会计课程大纲。该体系将继续发扬英国皇家特许管理会计师公会（CIMA）的优良传统，致力于提高会员的专业就业能力，同时赋能应对挑战，指导和引领企业实现可持续成功。这也是全球特许管理会计师（CGMA）证书的基础。

**Ash Noah**  
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# The CGMA Competency Framework

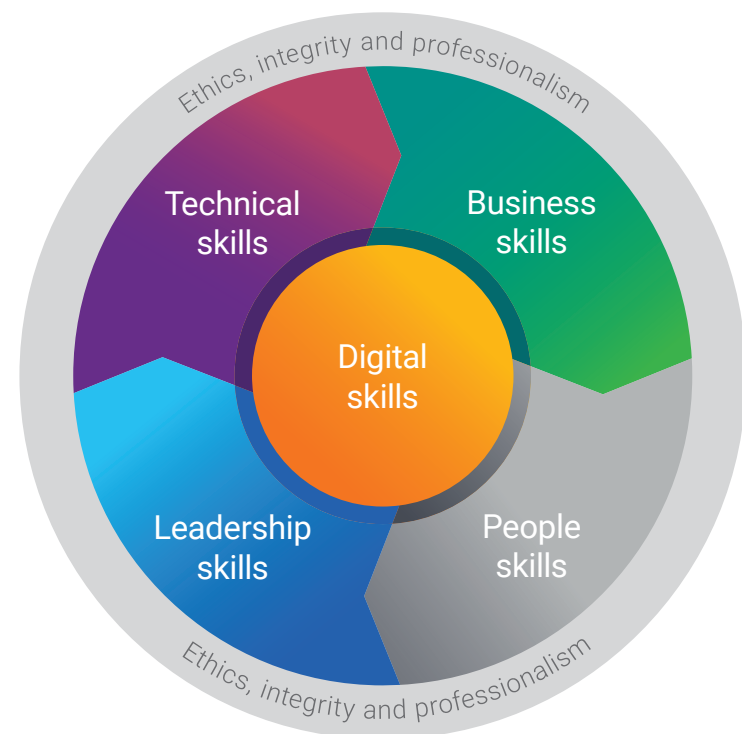
The CGMA Competency Framework was first introduced in 2015. It set out the skills and competencies that employers identified as essential for their finance staff across a range of industries, organisational sizes and role levels within organisations. To update the syllabus and competency framework, we once again undertook global research to better understand what is changing for both the finance function within the organisation and the finance professional, against the backdrop of an ever-increasing digital world.

Our three-stage research approach of employer interviews, roundtables and a global survey to a range of stakeholders means that we get over 6,500 finance professionals from over 2,000 organisations in over 150 countries to answer the following questions:

- How will the future be different for your organisation?
- What are the drivers of change for your organisation?
- What are the implications for finance?
- How should finance prepare for the changes?

Organisations operate in a digital world that is changing rapidly, and in unpredictable ways. Our research shows that technology is the critical driver of change for both organisations and their finance functions. Technology is transforming what finance professionals do and revolutionising the deployment of the finance function. The competency framework reflects our findings on the expectations of finance professionals – and how they apply accounting and finance skills within the context of the business organisations in which they operate. It also reflects, for the first time, how technology and a digital mindset will be required to affect and influence their decisions, actions and behaviours and those of their colleagues into the broader organisation. To do this, there are five sets of skills:

1. Technical accounting and finance skills
2. Business skills
3. People skills
4. Leadership skills and digital skills
5. A digital mindset underpins all the categories



# CGMA 管理会计能力框架

全球特许管理会计师（CGMA）管理会计能力框架最初在 2015 年课程大纲中引入，列出了雇主视角下不同行业、组织规模和角色级别的财务人员的关键技能和能力。为更新课程大纲和能力框架，我们再次开展全球调研活动，了解在全球数字化持续发展的背景下，组织内的财务职能和财务人员正在发生什么变化。

研究采用雇主访谈、圆桌讨论和全球问卷调研三阶段研究方法，收集了来自150 多个国家/地区 2,000 多个组织的 6,500 多名财务人员对于以下问题的看法：

- 您的组织未来将如何变革？
- 您的组织变革的驱动力是什么？
- 对财务会产生什么影响？
- 财务部门如何应对变革？

全球数字化发展正在经历快速变革，难以预测，这是组织经营的大环境。我们的研究表明，技术是组织及其财务职能变革的关键驱动力。技术正在改变财务人员的工作方式，并将彻底改变财务职能的部署。管理会计能力框架基于研究成果，反映了对于财务人员的预期以及他们如何在商业组织中应用会计和财务技能。研究还首次反映了技术和数字思维方式如何通过影响财务人员及其同事的决策、行动和行为对所在组织产生影响。在该领域共有五套技能：

1. 专业会计和财务技能
2. 商业技能
3. 人际技能
4. 领导技能和数字技能
5. 数字思维作为上述技能的基石





The knowledge, skills and behaviours within each area of the CGMA Competency Framework knowledge areas are:

**Digital skills**

Critical to the digital mindset, digital skills include information and digital literacy; digital content creation; problem-solving; data strategy and planning; data analytics and data visualisation.

Ethics, integrity and professionalism underpin them.

**Business skills**

Business skills include strategy; business models; market and regulatory environment; process management; business relations; business ecosystems management; project management and macroeconomic analysis.

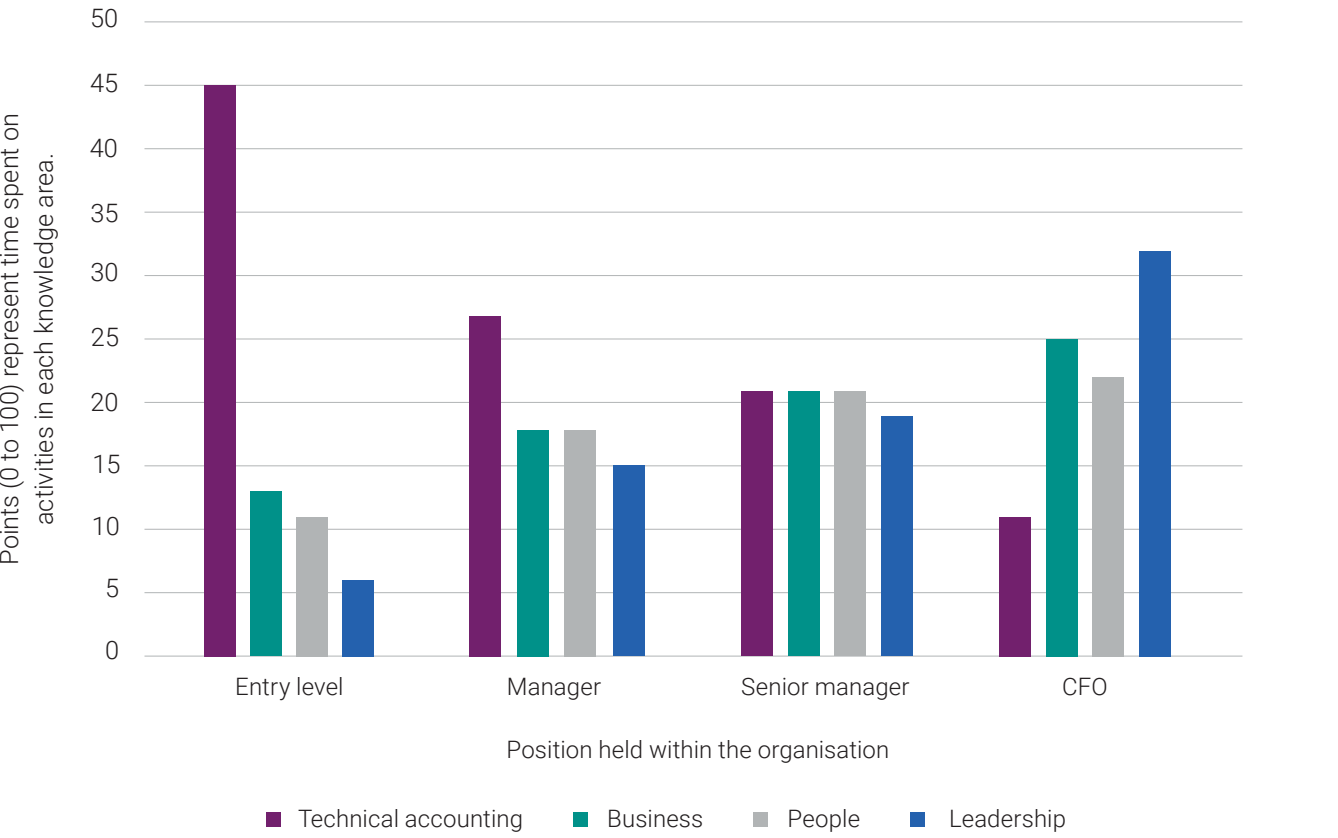
**People skills**

People skills include influence; negotiation and decision-making; communication; collaboration and partnering.

**Leadership skills**

Leadership skills include team building; coaching and mentoring; driving performance; change management and the ability to motivate and inspire.

Our research findings show the activities that survey respondents spent most of their time on, depending on their role. However, the expectation is that technology and digitalisation will continue to affect the function of the finance professional.



CGMA 管理会计能力框架各知识领域所涵盖的知识、技能和行为包括：

**数字技能**

对数字思维至关重要，包括信息和数字素养、数字内容创作、问题解决、数据战略和规划、数据分析和数据可视化。

这些仍然以道德、诚信和专业精神为基础。

**商业技能**

包括战略、商业模式、市场与法规环境、流程管理、商业关系、商业生态管理、项目管理和宏观分析。

**人际技能**

影响力、谈判与决策、沟通、协作与合作。

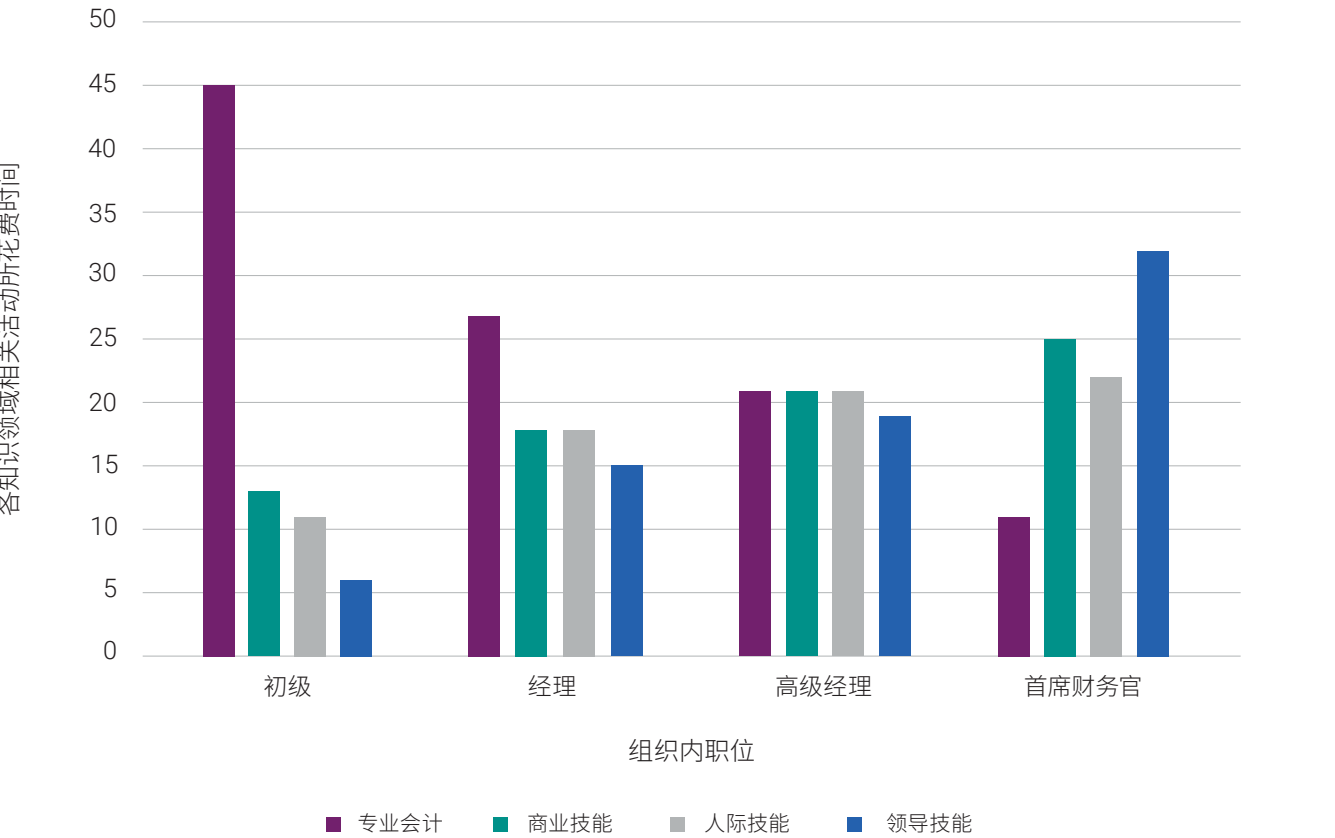
**专业技能**

包括财务会计与报告、成本会计与管理、业务规划、管理报告与分析、公司财务与财资管理、风险管理与内部控制、会计信息系统、以及税务战略、筹划与合规。

**领导技能**

团队建设、辅导与指导、推动绩效、变革管理、激励与鼓舞能力。

如下图所示，我们的研究结果显示了不同职位受访者在各技能领域所花费的时间，预计技术和数字化将继续影响财务人员的职能。



# Structure of the Digital Management Accounting syllabus

The Digital Management Accounting (DMA) syllabus consists of two exams covering six modules, which are organised into two levels.

The content of each module develops students as they move up the qualification. The modules are interlinked to provide a coherent body of knowledge that will equip successful students with the competencies they require.

## Module 1

**DMA I** — It focuses on the role of the finance function, how it interacts with the organisation and answers the question: what do finance professionals do, and why? It deepens understanding of the impact of the technologies on what finance role is in the collection and processing of information more effectively by machines rather than by people. It asserts that the purpose of finance professionals should be to use data to create and preserve value for organisations.

The primary objective of this module is to help finance professionals understand data and how to build the skills needed to use data, and how this has impacted the structure and shape of the finance function as it interacts with key internal stakeholders in operations, marketing and human resources. It aims to show how finance can work collaboratively in a connected (and joined-up) organisation to co-create value.

**DMA II** — It covers the fundamentals of business models and how new business can develop operating models to improve the performance of organisations. It examines how different styles of leadership can enhance the performance of individuals so they can achieve organisational goals. It shows student how to use project management concepts and techniques to implement strategies effectively and efficiently.

## Module 2

**DMA I** — It covers costing and its critical role in a fast-changing digital world. Understanding traditional costing methods develops the vital capacity to critique traditional costing methods allowing students to create new ways of calculating costs (digital costing) when traditional methods are no longer appropriate. It examines the various reasons organisations prepare and use budgets, types and sources of data, technologies available to improve budget quality, and how budgets are implemented, developing an awareness of the impact of budgets on the people who work with the organisation. Students will learn to assess and manage the risks and uncertainties and identify and take advantage of short-term opportunities as they arise.

**DMA II** — It covers cost structures and drivers to provide organisations with a cost advantage. Introduces the criteria, process and techniques used to decide which capital projects to undertake, including the financial appraisal of digital transformation projects. Students will use analytical techniques to assess risks and uncertainties that organisations face in the medium term and collaborate in the performance of organisational units to ensure that they achieve their strategic objectives.

## Module 3

**DMA I** — It covers regulators, what they do and why and how the regulations are applied, and the main elements of the financial statements, and what they intend to convey. The principles of revenue and taxation in a digital world through online trading that spans national boundaries. Introduces students to the issues relating to tax across international borders and the ethics of taxation. Fundamental to the finance function, this section includes the tools to ensure that the organisation has enough cash, the lifeblood of an organisation, to ensure its continuing operations.

## The levels

**DMA I** — It focuses on the short-term and the implementation of decisions. Students will be able to work with others in the organisation and use appropriate data and technology to translate medium-term decisions into short-term actionable plans.

**DMA II** — It introduces students to the International Integrated Reporting Framework developed by the International Integrated Reporting Council (IIRC). It prepares the student to interpret the financial statements, how to conduct these analyses and their limitations.

**DMA II** — It focuses on translating long-term decisions into medium-term plans. Students will be able to use data and relevant technology to manage organisational and individual performance, allocate resources to implement decisions; monitor and report the implementation of decisions; as well as interpret financial statements to show performance.



# 数字化管理会计课程大纲结构

数字化管理会计（DMA）课程大纲由两门考试组成，涵盖两个层级的三个模块。

各科目内容依次递进，相互关联，形成连贯的知识体系，成功通过考试的学员将掌握工作所需技能。

## 模块一

**DMA I** – 关注财务职能的作用，如何与组织上下联动，同时回答以下问题：财务人员的工作是什么，以及为什么是这些工作？进一步了解技术对财务职能的影响，尤其是在收集和处理信息方面，机器的有效性优于人工。财务人员的目标应是使用数据为组织创造并维护价值。

在此层级，该模块旨在帮助财务人员了解数据，掌握数据相关技能的培养方法，以及在与运营、营销和人力资源方面的主要内部利益相关者联动时，对财务职能的结构和形态有何影响。目标是为了呈现，在一个相互关联的（和联合的）组织中，财务如何协同工作，共同创造价值。

**DMA II** – 介绍商业模式的基础知识，以及新业务如何通过开发运营模式来提高组织绩效。考察了不同风格的领导技能在提高个人绩效、进而实现组织目标方面的作用。介绍了如何使用项目管理概念和技巧来有效且高效地实施战略。

## 模块二

**DMA I** – 介绍成本核算及其在快速变革的数字化世界中的重要作用。了解传统成本核算方法有助于培养重要的批判能力，在传统方法不再适用时，学员能够创新成本核算方法（数字成本核算）。在此层级，该模块考察了组织编制和执行预算的理由、数据类型和数据源、预算质量改善方法以及预算执行方式，从而帮助学员更深刻理解预算对组织内员工的影响。学员将学习评估和管理风险以及不确定性，并辨别和利用出现的短期机会。

**DMA II** – 介绍成本结构和驱动因素，为组织提供成本优势。介绍资本投资项目决策的标准、过程和方法，包括数字化转型项目的财务评估。学员将使用分析方法评估组织在中期面临的风险和不确定性，并从绩效角度开展组织内协作，确保实现战略目标。

## 模块三

**DMA I** – 介绍监管机构及其职责、为何及如何监管，财务报表主要内容及含义。作为财务职能的基础，该部分还介绍了现金管理工具，确保组织拥有足够现金——持续运营的命脉。

**DMA II** – 介绍国际综合报告委员会 (IIRC) 推出的国际综合报告框架。介绍如何解读财务报表，如何开展分析及其局限性。

## 层级

**DMA I** – 聚焦短期和决策执行。学员将能够开展组织内部协作，并妥善使用数据和技术将中期决策转化为短期行动计划。

**DMA II** – 聚焦将长期决策转化为中期计划。学员将能够使用数据和相关技术来管理组织和个人绩效，配置资源以执行决策；监督和报告决策的执行情况；解读财务报表，展示业绩。

## Summary of the DMA Syllabus

|  |  |   |  |
|--|--|---|--|
| <h2>DMA I – Implement</h2> <ul style="list-style-type: none"> <li>Implementation of decisions.</li> <li>Translate medium-term decisions into short-term actionable plans; then report on performance.</li> </ul> | <h3>Module 1: Managing finance in a digital world</h3> <p><b>Section 1:</b> Role of the finance function</p> <p><b>Section 2:</b> Technology in a digital world</p> <p><b>Section 3:</b> Data and information in a digital world</p> <p><b>Section 4:</b> Shape and structure of the finance function</p> <p><b>Section 5:</b> Finance interacting with the organisation</p> | <h3>Module 2: Finance for decision-making and planning</h3> <p><b>Section 1:</b> Cost accounting for decision and control</p> <p><b>Section 2:</b> Budgeting and budgetary control</p> <p><b>Section 3:</b> Short-term commercial decision-making</p> <p><b>Section 4:</b> Risk and uncertainty in the short-term</p>                 | <h3>Module 3: Financial management and reporting</h3> <p><b>Section 1:</b> Managing cash and working capital</p> <p><b>Section 2:</b> External reporting</p> <p><b>Section 2–1:</b> Regulatory environment of financial reporting</p> <p><b>Section 2–2:</b> Introduction of financial reporting</p> |
| <h2>DMA II – Monitor and co-create value</h2> <ul style="list-style-type: none"> <li>Monitor implementation of decisions.</li> <li>Monitor, manage and analyse performance.</li> </ul>                           | <h3>Module 1: Finance business partnering in a digital world</h3> <p><b>Section 1:</b> Business models and value creation</p> <p><b>Section 2:</b> Managing people performance</p> <p><b>Section 3:</b> Managing projects</p>  | <h3>Module 2: Advanced finance for decision-making and performance</h3> <p><b>Section 1:</b> Managing the costs of creating value</p> <p><b>Section 2:</b> Capital investment decision-making</p> <p><b>Section 3:</b> Managing and controlling the performance of organisational units</p> <p><b>Section 4:</b> Risk and control</p> | <h3>Module 3: Advanced financial management and reporting</h3> <p><b>Section 1:</b> Financing capital projects</p> <p><b>Section 2:</b> Reporting and analysis</p> <p><b>Section 2–1:</b> Integrated reporting</p> <p><b>Section 2–2:</b> Analysing financial statements</p>                         |
|  | <h3>Module 1 – Enterprise</h3> <p>Articulate a vision in the digital world.</p> <p>How do we articulate the role of the finance function in a digital world?</p> <p>How do we manage performance through people and projects?</p>  | <h3>Module 2 – Performance</h3> <p>Make the vision a reality.</p> <p>How do we use costing and budgeting for short-term decision-making?</p> <p>How do we monitor and control activity to ensure performance?</p>   | <h3>Module 3 – Financial</h3> <p>Communicate and report on the vision through a financial lens.</p> <p>How do we interpret financial statements and use them to support strategy?</p>  |

# DMA课程大纲概要

|   |  |   |  |
|---|--|---|--|
| <div>DMA I – 执行</div> <div><ul style="list-style-type: none"><li>• 执行决策</li><li>• 将中期决策转化为短期行动计划；报告绩效。</li></ul></div>  | <div>模块一：数字世界中的财务管理</div> <div><div>第1节：财务职能的作用</div><div>第2节：数字世界的技术</div><div>第3节：数字世界中的数据和信息</div><div>第4节：财务职能的形态和结构</div><div>第 5 节：财务与组织内其它部门的协作</div></div> | <div>模块二：决策和规划财务</div> <div><div>第1节：成本核算助力决策和管控</div><div>第2节：预算编制和预算控制</div><div>第3节：短期商业决策</div><div>第 4 节：短期风险和不确定性</div></div>         | <div>模块三：财务管理和报告</div> <div><div>第1节：现金和流动资金管理</div><div>第2节：对外报告</div><div>第2-1节：财务报告的监管环境</div><div>第2-2节：财务报告基础</div></div> |
| <div>DMA II – 监测和共创价值</div> <div><ul style="list-style-type: none"><li>• 监测决策的实施。</li><li>• 监测、管理和分析绩效。</li></ul></div> | <div>模块一：数字世界中的业财合作</div> <div><div>第 1 节：商业模式和价值创造</div><div>第2节：人员绩效管理</div><div>第3节：项目管理</div></div>  | <div>模块二：为决策和绩效管理提供支持的高级财务职能</div> <div><div>第1节：管理价值创造的成本</div><div>第2节：投资决策</div><div>第 3 节：组织内部绩效管理与控制</div><div>第 4 节：风险与控制</div></div> | <div>模块三：高级财务管理和报告</div> <div><div>第 1 节：资本投资项目融资</div><div>第2节：报告和分析</div><div>第2-1节：综合报告</div><div>第2-2：财务报表分析</div></div>   |
|   | <div>模块一：企业</div> <div><div>阐明数字世界中的愿景。</div><div>如何阐明财务职能在数字世界中的作用？</div><div>如何通过人员和项目管理提高绩效？</div></div>  | <div>模块二：绩效</div> <div><div>让愿景成为现实</div><div>如何使用成本核算和预算编制进行短期决策？</div><div>如何监测和控制各项活动以确保达成绩效？</div></div>                                | <div>模块三：财务</div> <div><div>通过财务视角沟通和汇报愿景的实现情况。</div><div>如何解读财务报表，支持战略发展？</div></div>   |



# Learning outcomes

Each syllabus section contains one or more lead learning outcomes, related component learning outcomes, topics to be covered and explanatory notes that help provide the context for that topic area.

Each lead learning outcome defines the skill or ability that a well-prepared student should be able to demonstrate at the end of the period of learning.

The lead learning outcomes are part of a hierarchy of learning objectives. The verbs used at the beginning of each learning outcome are related to a specific learning objective.

For example, in ‘analyse the features of internal control systems’, the verb analyse indicates a high-level learning object (level 4). Because learning objectives are hierarchical, the expectation at this level is that students will be able to examine and communicate the role, features and purpose of internal controls in managing organisational risks.

Here are the learning objectives and the verbs that appear in the syllabus learning outcomes:

| Levels | Learning objective  | Verbs used  | Definition  |
|--------|---|---|---|
| 5      | <b>Evaluation</b><br>How you are expected to use your learning to evaluate, make decisions or recommendations | Advise<br>Assess<br>Evaluate<br>Recommend<br>Review   | Counsel, inform or notify<br>Evaluate or estimate the nature, ability or quality of<br>Appraise or assess the value of<br>Propose a course of action<br>Assess and evaluate in order, to change if necessary  |
| 4      | <b>Analysis</b><br>How you are expected to analyse the detail of what you have learned                        | Align<br>Analyse<br>Communicate<br>Compare and contrast<br>Develop<br>Discuss<br>Examine<br>Interpret<br>Monitor<br>Prioritise<br>Produce | Arrange in an orderly way<br>Examine in detail the structure of<br>Share or exchange information<br>Show the similarities and/or differences between<br>Grow and expand a concept<br>Examine in detail by argument<br>Inspect thoroughly<br>Translate into intelligible or familiar terms<br>Observe and check the progress of<br>Place in order of priority or sequence for action<br>Create or bring into existence |
| 3      | <b>Application</b><br>How you are expected to apply your knowledge.   | Apply<br>Calculate<br>Conduct<br>Demonstrate<br>Prepare<br>Reconcile  | Put to practical use<br>Ascertain or reckon mathematically<br>Organise and carry out<br>Prove with certainty or exhibit by practical means<br>Make or get ready for use<br>Make or prove consistent/compatible  |
| 2      | <b>Comprehension</b><br>What you are expected to understand.  | Describe<br>Distinguish<br>Explain<br>Identify<br>Illustrate  | Communicate the key features of<br>Highlight the differences between<br>Make clear or intelligible/state the meaning or purpose of<br>Recognise, establish or select after consideration<br>Use an example to describe or explain something   |
| 1      | <b>Knowledge</b><br>What you are expected to know.  | List<br>State<br>Define<br>Outline  | Make a list of<br>Express, fully or clearly, the details/facts of<br>Give the exact meaning of<br>Give a summary of   |

# 学习成果

课程大纲每节内容都包含一个或多个主要学习成果、相关细分学习成果、知识点以及该主题领域相关的注释。

主要学习成果指的是准备充分的学员在学习期结束时能够掌握的技能或能力。

主要学习成果是学习目标层次结构的组成部分。每个学习成果开头使用的动词都与特定的学习目标相关。

例如，在“分析内控系统的特征”中，动词“分析”表示高级学习目标（4 级）。将学习目标分级后，每个级别对应预期目标，学员能够审查和探讨内控在管理组织风险中的作用、特征和目的。

下表列出了学习目标和课程大纲学习成果中的对应动词。

| 级别 | 学习目标                              | 动词  | 定义   |
|----|-----------------------------------|---|--|
| 5  | <b>评估</b><br>你应该学会评估、<br>做决定或提出建议 | 建议<br>评估<br>评价<br>推荐<br>评述  | 咨询、提供信息或告知<br>评估或估计其性质、能力或质量<br>评估价值<br>提出行动方案<br>评估，必要时进行改变   |
| 4  | <b>分析</b><br>你应该学会分析所学内<br>容的细节   | 校准<br>分析<br>阐述<br>比较和对比<br>展开<br>讨论<br>剖析<br>解读<br>监测<br>规划优先顺序<br>撰写 | 有条不紊地做出安排<br>详细检查结构<br>分享或交换信息<br>显示两者之间的相似之处和/或不同之处<br>展开一个概念<br>论据细查<br>透彻分析<br>用可理解或熟悉的术语进行解释<br>观察并检查进度<br>按优先顺序或行动顺序做出安排<br>创造或实现 |
| 3  | <b>应用</b><br>你应该能够应用所学的<br>知识     | 应用<br>计算<br>执行<br>证明<br>编制<br>调节                                      | 投入实际使用<br>用数学方法确定或计算<br>组织实施<br>用实际方法确切证明或展示<br>为实际使用做好准确<br>促成或证明一致性/兼容性  |
| 2  | <b>理解</b><br>你应该理解的内容             | 说明<br>区分<br>解释<br>识别<br>举例说明  | 沟通主要特点<br>突出两者之间的差异<br>明确/陈述含义或目的<br>考虑后确定，明确或者选择<br>用一个例子来说明或解释某事   |
| 1  | <b>知识</b><br>你应该掌握的知识             | 罗列<br>陈述<br>定义<br>概括  | 列清单<br>充分或清楚表达<br>给出确切的含义<br>总结  |



# Exam blueprints

The summary tables below outline the percentage weightings for each DMA syllabus section. These weightings define the proportional coverage of each section within the DMA exams. Please note that all weightings are rounded and indicative only.

All sections and components of the syllabus are critical to student success in DMA, and all should be taught – but not all are assessed. Certain components have been identified as, for example, introductory or contextual,

and the assessment of other components can infer the acquisition of knowledge across the syllabus. All components must be fully taught to ensure that students have the underpinning context and knowledge necessary to succeed in each exam.

| DMA I    |            |   |             |
|----------|------------|---|-------------|
|          |            |   | By Level:   |
| Element: | Reference: | Title:  | Weighting % |
| Module   | 1          | Managing finance in a digital world           |             |
| Section  | 1          | Role of the finance function                  |             |
| Section  | 2          | Technology in a digital world                 |             |
| Section  | 3          | Data and information in a digital world       |             |
| Section  | 4          | Shape and structure of the finance function   |             |
| Section  | 5          | Finance interacting with the organisation     |             |
|          |            |   | 40.0%       |
| Module   | 2          | Finance for decision-making and planning      |             |
| Section  | 1          | Cost accounting for decision and control      |             |
| Section  | 2          | Budgeting and budgetary control               |             |
| Section  | 3          | Short-term commercial decision-making         |             |
| Section  | 4          | Risk and uncertainty in the short term        |             |
|          |            |   | 40.0%       |
| Module   | 3          | Financial management and reporting            |             |
| Section  | 1          | Managing cash and working capital             |             |
| Section  | 2          | External reporting                            |             |
| Section  | 2–1        | Regulatory environment of financial reporting |             |
| Section  | 2–2        | Introduction of financial reporting           |             |
|          |            |   | 20.0%       |
|          |            |   | 100.0%      |

| DMA II   |            |  |             |
|----------|------------|--|-------------|
|          |            |  | By Level:   |
| Element: | Reference: | Title:   | Weighting % |
| Module   | 1          | Finance business partnering in a digital world                   |             |
| Section  | 1          | Business models and value creation                               |             |
| Section: | 2          | Managing people performance                                      |             |
| Section  | 3          | Managing projects  |             |
|          |            |  | 25.0%       |
| Module   | 2          | Advanced finance for decision making and performance             |             |
| Section  | 1          | Managing the costs of creating value                             |             |
| Section  | 2          | Capital investment decision-making                               |             |
| Section  | 3          | Managing and controlling the performance of organisational units |             |
| Section  | 4          | Risk and control   |             |
|          |            |  | 45.0%       |
| Module   | 3          | Advanced financial reporting                                     |             |
| Section  | 1          | Financing capital projects                                       |             |
| Section  | 2          | Reporting and analysis   |             |
| Section  | 2–1        | Integrated reporting   |             |
| Section  | 2–2        | Analysing financial statements                                   |             |
|          |            |  | 30.0%       |
|          |            |  | 100.0%      |

考试蓝图

以下是DMA 课程大纲各部分百分比权重汇总表, 说明了 DMA 考试各部分的分数比例。请注意, 所有权重四舍五入计算, 仅供参考。

某些内容是介绍性或背景性知识, 通过考核其他内容, 可以推断出学员对整体课程大纲的知识掌握程度。重点在于全面教授所有内容, 确保学员具备通过考试所需的基础背景 and 知识。

课程大纲的各节和组成内容对于学员在 DMA 课程中取得成功有着重要意义, 应全部讲授, 但无需全部考核。比如说,

| DMA I |     |               |        |
|-------|-----|---------------|--------|
|       |     |               | 按级别:   |
| 要素:   | 编号: | 主题:           | 权重 %   |
| 模块:   | 1   | 数字世界中的财务管理    |        |
| 章节:   | 1   | 财务职能的作用       |        |
| 章节:   | 2   | 数字世界的技术       |        |
| 章节:   | 3   | 数字世界中的数据和信息   |        |
| 章节:   | 4   | 财务职能的形态和结构    |        |
| 章节:   | 5   | 财务和组织内其它部门的协作 |        |
|       |     |               | 40.0%  |
| 模块:   | 2   | 决策和规划财务       |        |
| 章节:   | 1   | 成本核算助力决策和控制   |        |
| 章节:   | 2   | 预算编制和预算控制     |        |
| 章节:   | 3   | 短期商业决策        |        |
| 章节:   | 4   | 短期风险和不确定性     |        |
|       |     |               | 40.0%  |
| 模块:   | 3   | 财务管理和报告       |        |
| 章节:   | 1   | 现金和流动资金管理     |        |
| 章节:   | 2   | 对外报告          |        |
| 章节:   | 2-1 | 财务报告的监管环境     |        |
| 章节:   | 2-2 | 财务报告基础        |        |
|       |     |               | 20.0%  |
|       |     |               | 100.0% |

| DMA II |     |             |        |
|--------|-----|-------------|--------|
|        |     |             | 按级别:   |
| 要素:    | 编号: | 主题:         | 权重 %   |
| 模块:    | 1   | 决策和绩效管理高级财务 |        |
| 章节:    | 1   | 商业模式和价值创造   |        |
| 章节:    | 2   | 人员绩效管理      |        |
| 章节:    | 3   | 项目管理        |        |
|        |     |             | 25.0%  |
| 模块:    | 2   | 决策和绩效管理高级财务 |        |
| 章节:    | 1   | 管理价值创造的成本   |        |
| 章节:    | 2   | 投资决策        |        |
| 章节:    | 3   | 组织内部绩效管理与控制 |        |
| 章节:    | 4   | 风险与控制       |        |
|        |     |             | 45.0%  |
| 模块:    | 3   | 高级财务管理和报告   |        |
| 章节:    | 1   | 资本项目融资      |        |
| 章节:    | 2   | 报告和分析       |        |
| 章节:    | 2-1 | 综合报告        |        |
| 章节:    | 2-2 | 财务报表分析      |        |
|        |     |             | 30.0%  |
|        |     |             | 100.0% |



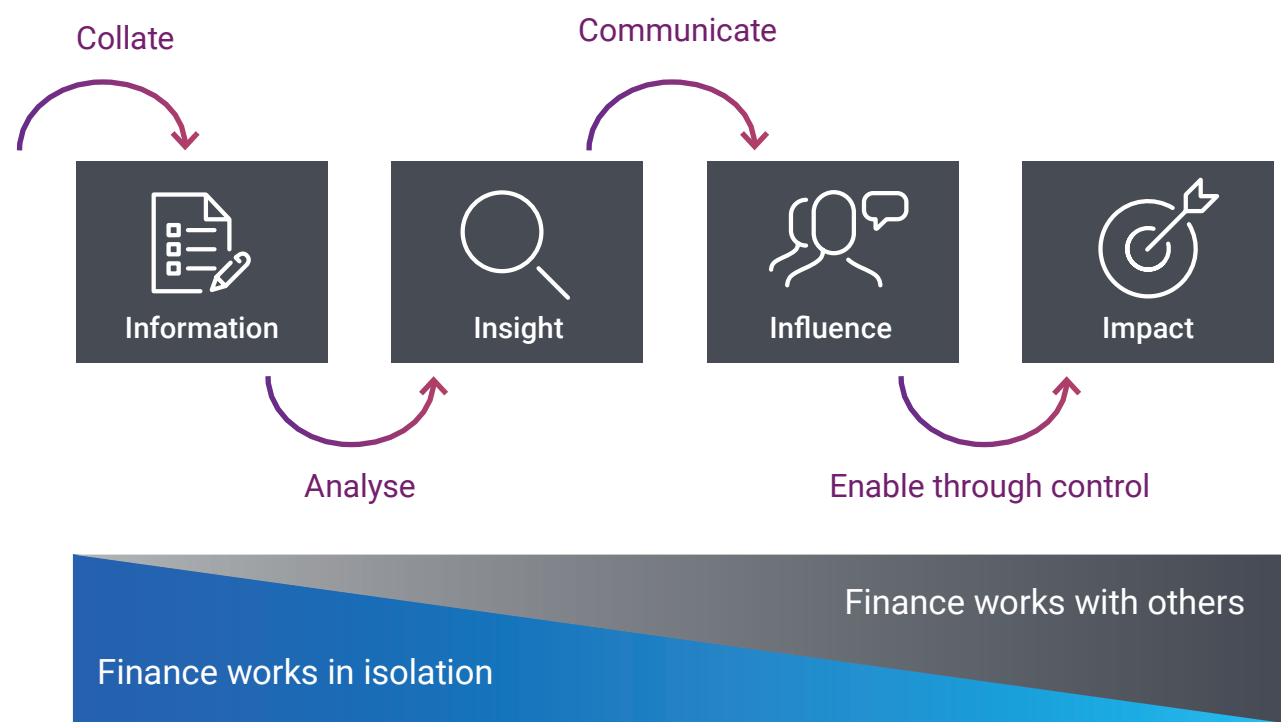
# Suggested order of exams

CIMA's suggested order of study is to begin with the DMA I, then move to the DMA II.

## DMA Syllabus in the context of the structure and shape of the finance function

Technology has allowed organisations to automate much of the traditional role of finance, which removes employment opportunities at operation levels. Therefore, the DMA qualification bridges this gap by developing higher-level, critical thinking skills, enabling students to prosper in the digital world.

Having less financial content, assumed to have been developed in prior traditional educational institutions, the DMA can focus on the revolutionary impact of the digital competencies. Moving finance from its traditional role of monitoring and controlling to co-creating value.

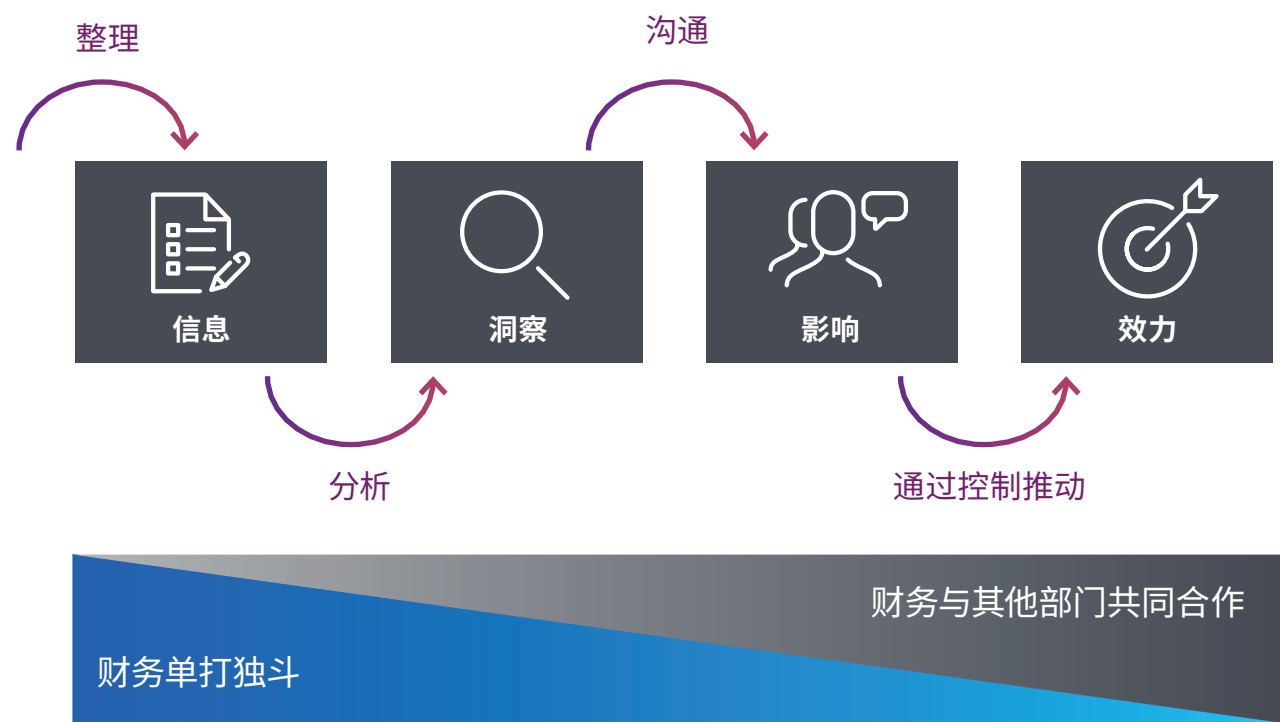


# 推荐考试顺序

CIMA 建议首先学习 DMA I，随后进行DMA II学习。

## 基于财务职能结构和形态的 DMA 课程大纲

通过技术能够实现大部分传统财务职能的自动化，从而大大减少运营层面的就业机会。DMA 资格考试有助于加强就业技能，培养高水平思辨能力，使学员能够在数字世界中取得成功。DMA财务内容相对较少（假设财务知识在传统教育机构中已经学习），DMA聚焦数字化技能的革命性影响，将财务从其传统的监测和控制角色转变为共同创造价值的角色。



# Exam information

To gain an award in DMA, students must complete and pass two individual exams: one for DMA I, and one for DMA II. The exams for the DMA qualification are designed to be thorough, robust and to ensure a high standard is achieved by those who succeed.

The exam blueprints provide the percentage weightings for each section of the DMA syllabus. These weightings define the proportional coverage of each section within the DMA exams. Please note that all weightings are rounded and indicative only.

The design and principles underpinning both exams are identical, and set out below are the fundamental specifications of these DMA exams:

- Each exam will consist of 100 objective test questions (OTQs).
- The duration of each exam is two hours and 30 minutes (150 minutes in total).
- All OTQs are multiple-choice, requiring the student to select the correct response(s) from the limited number of options presented.
- Each exam will contain discursive and calculation questions. Calculation questions are only presented where relevant to the syllabus content. Students are permitted to have a non-programmable calculator with them during the exam.
- Exams will be delivered under invigilation in test centres administered by CIMA in conjunction with third parties.
- Exams will be available four times within the year, typically March, June, September and December.
- Unless otherwise stated, all exams will take place at a single date and time in each given window.

The exact date for the release of results will be made known within the exam timetable, but results should typically be expected about six to eight weeks after the exam date.

# 考试信息

要取得 DMA证书, 学员必须完成并通过两门考试: DMA I考试和 DMA II考试。DMA考试内容全面、严谨, 成功通过考试的学员能够达到高标准。

考试蓝图提供了DMA课程大纲各部分的百分比权重, 说明了DMA 考试各部分的比例。需注意, 所有权重均为四舍五入, 仅供参考。

两门考试基于相同的设计和原则。以下为DMA 考试基本信息

- 每门考试包含 100 道客观题。
- 每门考试时间为2小时30分钟 (150分钟) 。
- 所有客观题均为选择题, 要求学生从提供的有限选项中选择正确的答案。
- 每门考试都包含非计算题和计算题。计算题与课程大纲内容相关。学员可随身携带一个无编程功能的计算器参加考试。
- 考试将在 CIMA 与第三方共同管理的考试中心进行, 并设置监考。
- 一年内共有四次考试机会, 通常安排在三月、六月、九月和十二月。
- 除非另有说明, 否则所有考试都将在上述各月指定的同一天同一时间进行。

考试成绩公布日期将在考试时间表内说明, 通常在考试后大约 6–8 周内公布。

|  |  |
|--|--|
| Beyond the scope of initial professional development | Lead the finance team.   |
| CIMA's Professional Qualification                    | Partner for value to influence and shape how the organisation creates and preserves value. |
| DMA II   | Specialists generate further insights in their areas of specialism.                        |
| DMA I  | Assemble and extract data and provide limited insight.                                     |

|             |                           |
|-------------|---------------------------|
| 超越最初职业发展的范围 | 领导财务团队                    |
| CIMA职业资格    | 合作创造价值，影响和塑造组织创造以及维护价值的方式 |
| DMA II      | 在专业领域有深入见解的专业人士           |
| DMA I       | 能够汇总和提取数据，并提供一定程度的见解      |

|     |  |
|-----|--|
| DMA | AWARD: Diploma in Digital Management Accounting<br><i>Physical certificate</i>                         |
|     | AWARD: Certificate in Digital Management Accounting II<br><i>Digital certificate and digital badge</i> |
|     | AWARD: Certificate in Digital Management Accounting I<br><i>Digital certificate and digital badge</i>  |

|     |                              |
|-----|------------------------------|
| DMA | 授予：数字化管理会计证书<br>纸质证书         |
|     | 授予：数字化管理会计证书-二级<br>电子证书及电子徽章 |
|     | 授予：数字化管理会计证书-一级<br>电子证书及电子徽章 |





# Level 1 — Digital Management Accounting

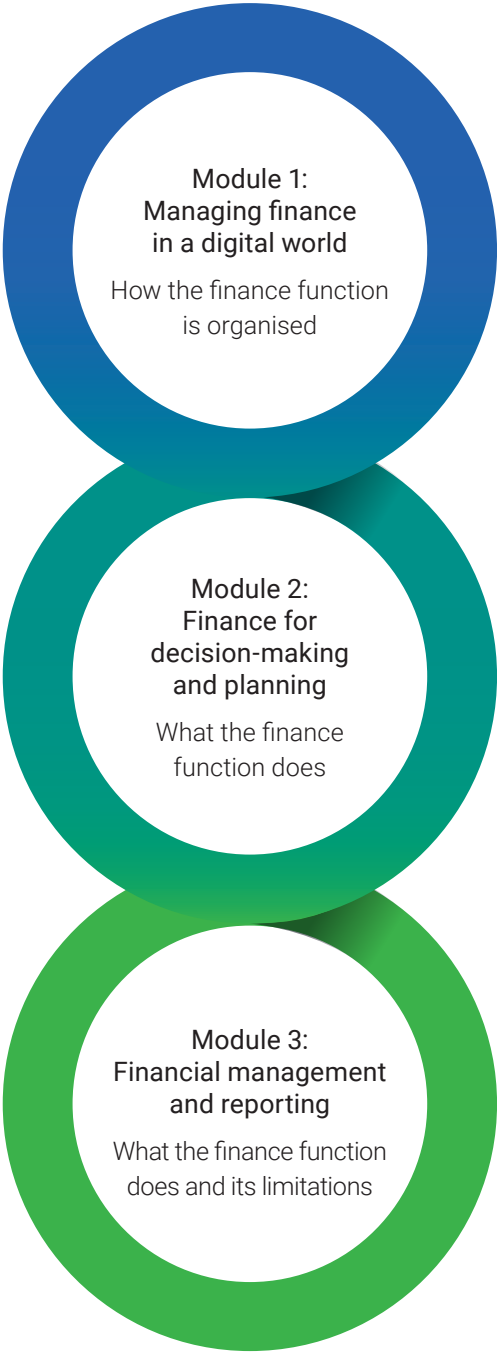
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## 一级 – 数字化 管理会计

# Level 1 – Digital Management Accounting

Upon completion of this level, students should be able to work with others in the organisation and use appropriate data and technology; translate medium-term decisions into short-term actionable plans; analyse new situations that arise in the short term to support decisions that create further value for the organisation; evaluate and manage risks associated with the short-term; and report on the performance, position and prospects of organisations.

- ▶ Narrow scope
- ▶ Financial but some quantitative non-financial information
- ▶ Past and present
- ▶ Short-term
- ▶ Implementation of decisions and analysis of short-term decisions
- ▶ Internal orientation
- ▶ Focuses on details rather than the big picture
- ▶ Information and some insight



# 一级 – 数字化管理会计

完成学习后，学员应能够与组织内部他人合作并恰当运用数据和技术；将中期决策转化为短期行动计划；分析短期内出现的新情况；为组织的价值创造提供决策支持；评估和管理短期相关风险；报告组织的绩效、现状和前景。

- ▶ 范围窄
- ▶ 财务信息以及部分量化非财务信息
- ▶ 过去和现在
- ▶ 短期
- ▶ 决策执行和短期决策分析
- ▶ 内部导向
- ▶ 关注细节而非全局
- ▶ 信息和部分见解




# Summary of the DMA I syllabus

| Module 1: Managing finance in a digital world   | Module 2: Finance for decision-making and planning  | Module 2: Finance for decision-making and planning   |
|---|---|--|
| <p><b>Section 1:</b> Role of the finance function</p> <p><b>Section 2:</b> Technology in a digital world</p> <p><b>Section 3:</b> Data and information in a digital world</p> <p><b>Section 4:</b> Shape and structure of the finance function</p> <p><b>Section 5:</b> Finance interacting with the organisation</p> | <p><b>Section 1:</b> Cost accounting for decision and control</p> <p><b>Section 2:</b> Budgeting and budgetary control</p> <p><b>Section 3:</b> Short-term commercial decision-making</p> <p><b>Section 4:</b> Risk and uncertainty in the short-term</p> | <p><b>Section 1:</b> Managing cash and working capital</p> <p><b>Section 2:</b> External reporting</p> <p><b>Section 2–1:</b> Regulatory environment of financial reporting</p> <p><b>Section 2–2:</b> Introduction of financial reporting</p> |

# DMA I 课程大纲概要

| 模块一：数字世界中的财务管理  | 模块二：决策和规划财务  | 模块三：财务管理和报告   |
|---|--|---|
| <p>第1节：财务职能的作用</p> <p>第2节：数字世界的技术</p> <p>第3节：数字世界中的数据 and 信息</p> <p>第4节：财务职能的形态和结构</p> <p>第 5 节：组织内部的财务协作</p> | <p>第1节：成本核算助力决策和管控</p> <p>第2节：预算编制和预算控制</p> <p>第3节：短期商业决策</p> <p>第 4 节：短期风险和不确定性</p> | <p>第1节：现金和流动资金管理</p> <p>第2节：对外报告</p> <p>第2–1节：财务报告的监管环境</p> <p>第2–2节：财务报告基础</p> |

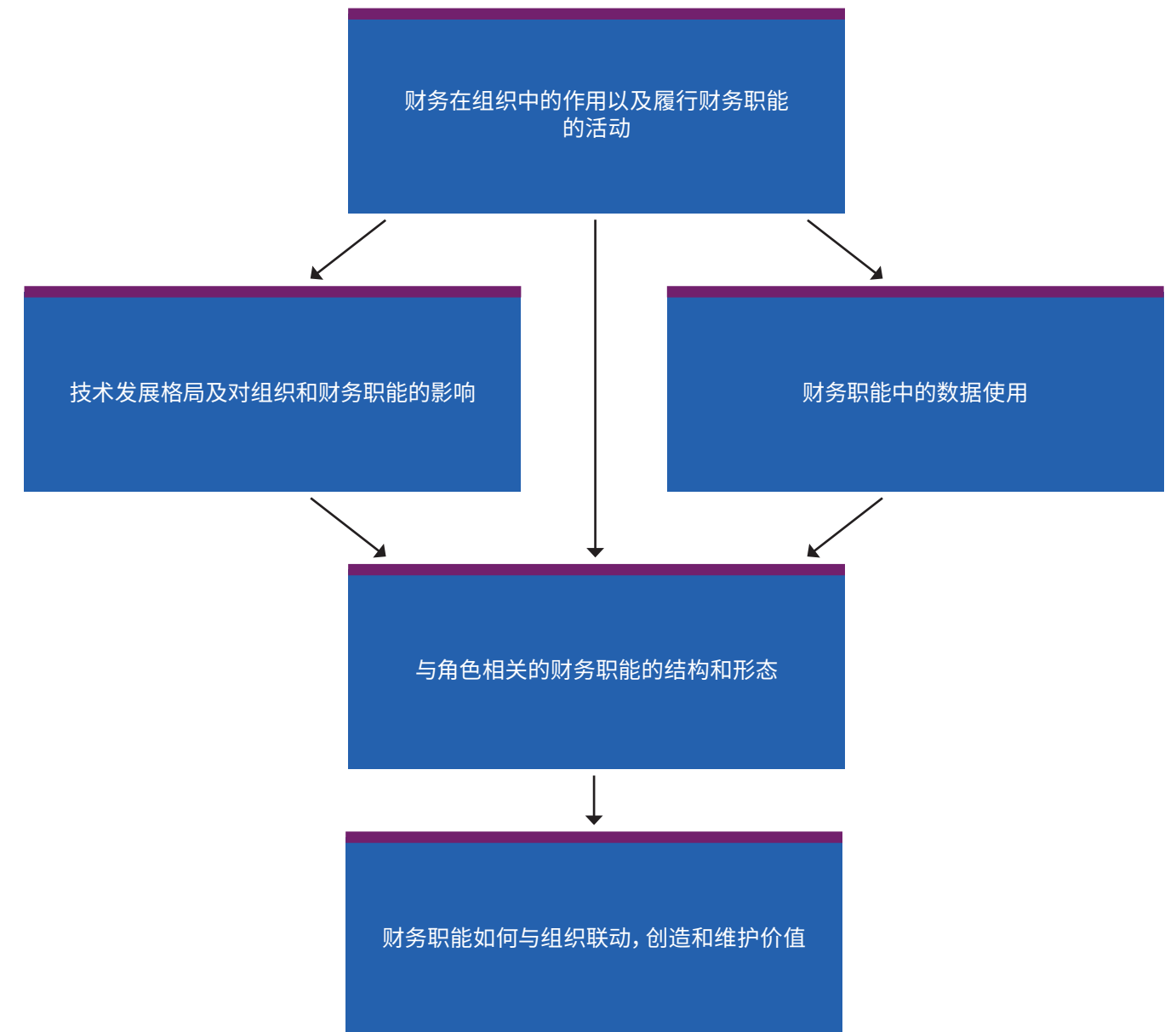
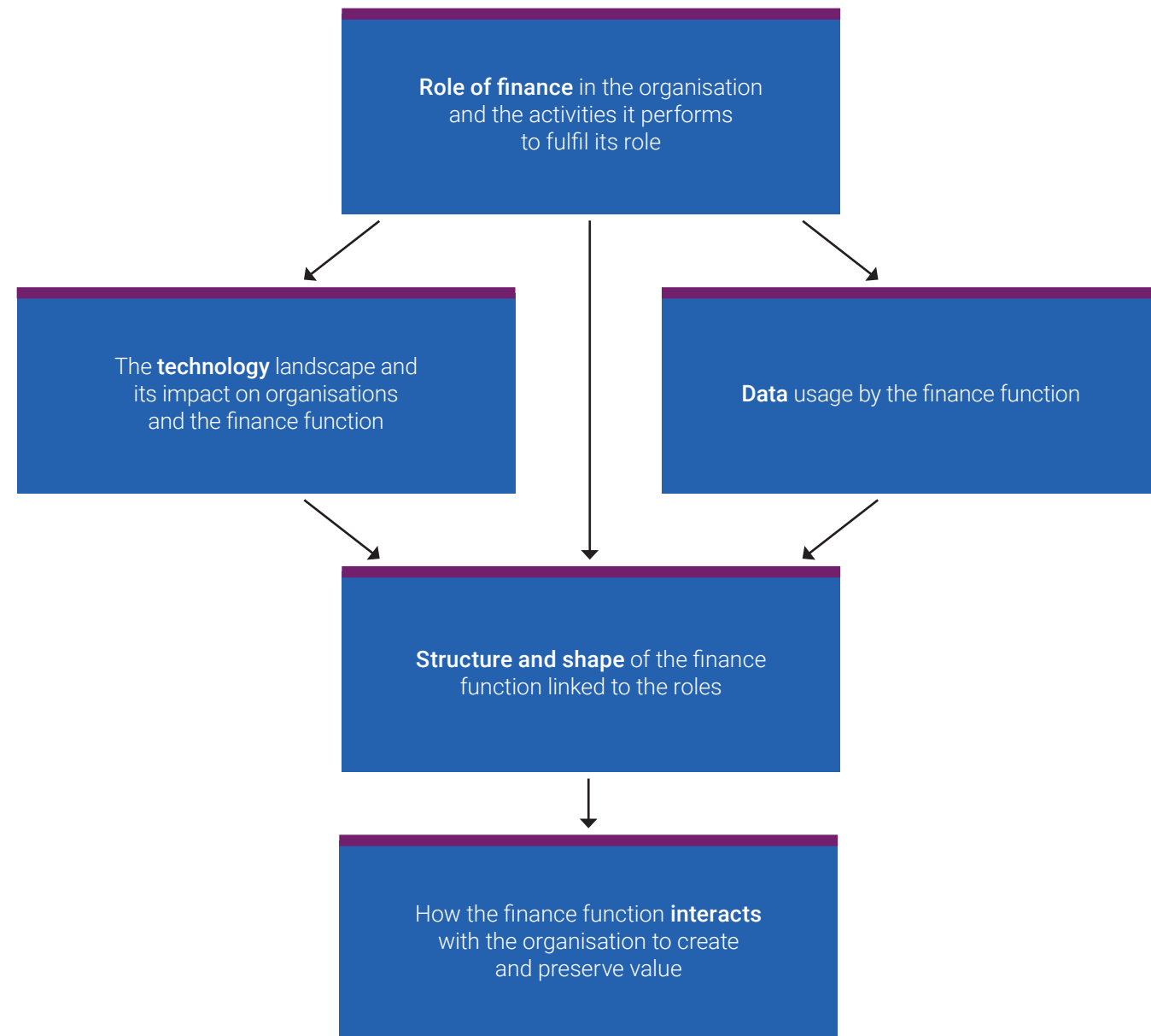




# Module 1: Managing finance in a digital world

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## 模块一：数字世界 中的财务管理



# Section 1:

## Role of the finance function

This section examines the roles that finance plays in an organisation. It describes in detail the activities that finance professionals perform to fulfil these roles. Consequently, it is the foundation of the whole qualification and answers the question: What do finance professionals do and why? It provides links with other topics within the subject covered in other areas of DMA I.

| Lead outcome  | Component outcome  | Topics to be covered   | Explanatory notes   |
|---|--|--|---|
| 1. Explain the roles of the finance function in organisations.                    | Explain how the finance function:<br>a. Enables organisations to create and preserve value<br>b. Shapes how organisations create and preserve value.<br>c. Narrates how organisations create and preserve value.   | <ul style="list-style-type: none"><li>• The fast-changing and unpredictable contexts in which organisations operate</li><li>• Enabling value creation through planning, forecasting and resource</li><li>• Shaping value creation through performance management and control</li><li>• Narrating the value creation story through corporate reporting</li><li>• The role of ethics in the role of the finance function</li></ul>           | Describe the increasingly disruptive contexts in which organisations and their finance teams operate and how these contexts shape the role of finance. Take each role and show how finance performs it in a typical organisational setting. The coverage should be introductory and brief. It sets the scene for subsequent sections and draws a link between the roles and the topics covered in other areas of DMA I. |
| 2. Describe the activities that finance professionals perform to fulfil the roles | Describe how the finance function:<br>a. Collates data to prepare information about organisations.<br>b. Provides insights to users by analysing information.<br>c. Communicates insight to influence users.<br>d. Supports the implementation to decide to achieve the desired impact.<br>e. Connects the different activities and how they relate to each other. | <ul style="list-style-type: none"><li>• How data is collected, cleaned and connected by finance</li><li>• Types of analysis to produce insights</li><li>• How finance communicates to influence key stakeholders (audiences, frequency, format, etc.)</li><li>• How finance uses resource allocation and performance management to enable organisations to achieve their objectives</li><li>• The potential impact of technology</li></ul> | Use the 'information to impact' framework to describe the primary activities finance professionals perform. Relate it to how data is generated, transformed and used. Link it to how technology could improve the productivity of finance professionals in these areas and the threat of automation.  |



# 第1节：财务职能的作用

本节探讨财务在组织中扮演的角色及原因，详细说明了财务人员在履行职责方面采取的行动。本节内容是资格考试的基础，回答了以下问题：财务人员的工作是什么，以及为什么？并且与DMAI其他知识模块具有相关性。

| 主要学习成果            | 细分学习成果   | 知识点  | 注释   |
|-------------------|--|--|--|
| 1. 解释财务职能在组织中的作用。 | 解释财务如何：<br>a. 赋能组织创造并维护价值<br><br>b. 塑造组织创造和维护价值的方式<br><br>c. 讲述组织创造和维护价值的方式  | <ul style="list-style-type: none"><li>组织所处的快速变化和不可预测的环境</li><li>通过规划、预测和资源创造价值</li><li>绩效管控塑造价值创造</li><li>通过企业报告讲述价值创造故事</li><li>财务职能中的道德</li></ul>                  | 说明组织及其财务团队所处的日具颠覆性的环境，以及此种环境背景如何塑造财务的角色。解释各财务角色如何在一个典型的组织环境中发挥作用。本节主要为简要介绍，为后续内容铺垫背景，并将财务角色与DMAI其他知识点关联起来。 |
| 2. 说明财务人员的工作内容    | 说明财务如何：<br>a. 整理数据，编制组织相关信息<br><br>b. 通过信息分析为用户提供见解<br><br>c. 阐述观点，影响用户<br><br>d. 为决策执行提供支持，实现预期影响<br><br>e. 连接不同的活动以及活动间如何相关联 | <ul style="list-style-type: none"><li>财务部门如何收集、清理和关联数据</li><li>分析方法类型</li><li>财务如何通过沟通影响关键利益相关者(受众、频率、形式等)</li><li>财务如何通过资源配置和绩效管理推动组织实现目标</li><li>技术的潜在影响</li></ul> | 用“从信息到影响”框架说明财务人员执行的主要活动，与数据的生成、转换和使用方式之间的联系，技术如何提高这些领域财务人员的劳动生产率，以及自动化带来的威胁。                              |

# Section 2:

## Technology in a digital world

This section focuses on the technologies that define and drive the digital world in which finance operates. It provides awareness of the technologies used in organisations and deepens understanding of the impact of the technologies on what finance does. It draws on the issues raised in the previous section about the role of finance, and the activities finance performs to fulfil these roles. Given that the digital world is founded on technology and data, this section provides a foundation for the next part on data.

| Lead outcome   | Component outcome   | Topics to be covered  | Explanatory notes   |
|--|---|---|---|
| 1. Outline and explain the technologies that affect business and finance.          | Explain how the finance function:<br>a. Outline the key features of the fourth industrial revolution.<br>b. Outline and explain the key technologies that define and drive the digital world.       | <ul style="list-style-type: none"><li>• Characteristics and dynamics of the fourth industrial revolution</li><li>• Cloud computing</li><li>• Big data analytics</li><li>• Process automation</li><li>• Artificial intelligence</li><li>• Data visualisation</li><li>• Blockchain</li><li>• Internet of things</li><li>• Mobile</li><li>• 3-D printing</li></ul> | The aim is to create awareness of the technologies that drive the digital world and how they interact with each other. The technologies outlined by the major advisory firms and the World Economic Forum digital transformation initiative provide the material on which learning and related activities can be based.   |
| 2. Examine how the finance function uses digital technologies to fulfil its roles. | Examine how finance uses the following to guide how it performs its roles:<br>a. Digital technology<br>b. Digital mindsets<br>c. Automation and the future of work<br>d. Ethics of technology usage | <ul style="list-style-type: none"><li>• How finance uses the technologies listed above</li><li>• Areas of finance susceptible to automation and why</li><li>• New areas for finance to focus on</li><li>• Digital mindsets for finance</li><li>• Ethics of the use of technology</li></ul>  | Examine how finance professionals use relevant technologies to fulfil their roles. Explain how the technologies affect various activities finance professionals perform in the 'information to impact' framework. The intention is to move from creating awareness to generating an understanding of how finance can use these technologies to increase its value and relevance to organisations. |

# 第2节：数字世界的技术

本节重点介绍数字世界中对于财务职能有着定义性和推动性意义的技术，有助于加深理解组织中使用的技术，以及技术对财务工作的影响。本节借鉴了上一节有关财务作用的问题，以及财务的相关履职活动。由于数字世界建立在技术和数据之上，本节也为下一部分内容打下了数据方面的基础。

| 主要学习成果               | 细分学习成果   | 知识点  | 注释   |
|----------------------|--|--|--|
| 1. 概述并解释影响商业和财务的技术。  | 解释财务如何运作:<br>a. 概述第四次工业革命的主要特征。<br><br>b. 概述并解释定义和驱动数字世界的关键技术。                     | <ul style="list-style-type: none"><li>第四次工业革命的特点和格局</li><li>云计算</li><li>大数据分析</li><li>流程自动化</li><li>人工智能</li><li>数据可视化</li><li>区块链</li><li>物联网</li><li>移动技术</li><li>3D打印</li></ul> | 目的是让学员了解驱动数字世界的技术以及各技术之间如何相互作用。学习和相关活动的依据材料是大型咨询公司和世界经济论坛《数字化转型倡议》所概述的技术。                |
| 2. 剖析数字技术如何助力财务履行职责。 | 剖析如何使用以下内容指导财务履行职责：<br>a. 数字技术<br><br>b. 数字思维<br><br>c. 自动化和工作的未来<br><br>d. 技术使用伦理 | <ul style="list-style-type: none"><li>财务如何使用以上所列技术</li><li>易受自动化影响的财务工作及其原因</li><li>值得关注的财务新领域</li><li>财务的数字思维</li><li>技术使用伦理</li></ul>  | 财务人员如何使用相关技术履行其职责。解释技术如何影响财务人员在“从信息到影响”框架中执行的各种活动。目的是从培养意识转变为了解财务如何使用这些技术增加其价值以及与组织的相关性。 |



# Section 3:

## Data and information in a digital world

This section draws out one of the significant implications of using technology in organisations and the finance function — namely, that the collection and processing of information can be done more effectively by machines rather than by people. It asserts that the role of finance professionals should be to use data to create and preserve value for organisations. It examines five ways of using data and highlights the critical competencies required to use data in these ways. The primary objective is to help finance professionals understand what they can do with data and how to build the skills needed to use data.

| Lead outcome   | Component outcome  | Topics to be covered  | Explanatory notes  |
|--|--|---|--|
| 1. Describe how data is used by the finance function.  | Identify how the finance function uses data:<br>a. In a general sense<br>b. Specifically in each of the primary activities of finance  | Using data for:<br><ul style="list-style-type: none"><li>• Decision-making</li><li>• Understanding the customer</li><li>• Developing a customer value proposition</li><li>• Enhancing operational efficiency</li><li>• Monetising data</li><li>• Ethics of data usage</li></ul> | Build on the previous section on technology to explain why, in the digital world, finance professionals must place more focus on using information than on collecting or processing information. Outline and describe the various uses of information. Link them to the primary activities that the finance function performs and to the topics to be covered in other modules of DMA I. |
| 2. Explain the competencies required to use data to create and preserve value for organisations. | Explain the competencies that finance professionals need in:<br>a. Data strategy and planning<br>b. Data engineering, extraction and mining<br>c. Data modelling, manipulation and analysis<br>d. Data and insight communication | <ul style="list-style-type: none"><li>• Assessment of data needs</li><li>• Extraction, transformation and loading (ETL) systems</li><li>• Business Intelligence (BI) systems</li><li>• Big data analytics</li><li>• Data visualisation</li></ul>                                | Highlight and explain the data competencies required in the digital world. Locate where finance has a competitive advantage and where finance will need to work with data scientists.  |

# 第3节：数字世界中的数据与信息

本节介绍了在组织和财务职能中使用技术的一个重要意义——机器人能够更有效地完成信息收集和处理。财务人员的角色应该是使用数据为组织创造并实现价值留存。本节讨论了数据的五种使用方式，并强调了所需关键能力。主要目标是帮助财务人员了解可以使用数据做什么，以及如何培养数据运用技能。

| 主要学习成果                  | 细分学习成果  | 知识点   | 注释  |
|-------------------------|---|---|---|
| 1. 说明财务部门使用数据的方式        | 说明财务职能的数据使用方式：<br>a. 在一般意义上<br>b. 在财务各项主要活动中                                    | 将数据用于：<br><ul style="list-style-type: none"><li>决策制定</li><li>了解客户</li><li>制定客户价值主张</li><li>提高运营效率</li><li>数据变现</li><li>数据使用伦理</li></ul> | 基于此前的技术相关章节，本节解释了为什么在数字世界中，财务人员必须更关注信息的使用，而不是信息的收集或处理。概述和说明了信息的各种用途，并将其与财务职能执行的主要活动以及DMA I其他模块涵盖的知识点联系起来。 |
| 2. 解释为组织创造并实现价值留存的数据技能。 | 解释财务人员在以下方面的所需技能：<br>a. 数据战略与规划<br>b. 数据工程、提取和挖掘<br>c. 数据建模、操作和分析<br>d. 数据和见解沟通 | <ul style="list-style-type: none"><li>数据需求评估</li><li>数据提取、转换和加载系统（ETL）</li><li>商业智能系统（BI）</li><li>大数据分析</li><li>数据可视化</li></ul>         | 突出并解释数字世界所需的数据能力。找到财务的竞争优势，以及需要与数据科学家合作的地方。   |

# Section 4:

## Shape and structure of the finance function

This section brings together the implications of the previous sections. It reveals how the finance function is structured and shaped. This structure and shape enable finance to perform its role in the organisation and with other internal and external stakeholders. In this sense, it prepares candidates for the next section, which looks at how finance interacts with key internal stakeholders in operations, marketing and human resources.

| Lead outcome   | Component outcome   | Topics to be covered  | Explanatory notes  |
|--|---|---|--|
| 1. Describe the structure and shape of the finance function. | Describe the:<br>a. Evolution of the shape of the finance function<br>b. The shape of the finance function in the digital era   | <ul style="list-style-type: none"><li>• Structure of the finance function from the roles that generate information to the roles that turn information into insight and communicate insight to decision-makers</li><li>• The hierarchical shape of the finance function</li><li>• Shared services and outsourcing of finance operations</li></ul>  | Introduce candidates to the structure of the finance function and outline the broad areas of finance such as finance operations, external reporting, financial planning and analysis (FP&A), decision support, etc. Describe the evolving shape of the finance function from the triangle to the diamond shape. Link the description to the impact of digital technology and automation on the finance function. |
| 2. Explain what each level of the finance function does.     | Explain the activities of:<br>a. Finance operations<br>b. Specialist areas including financial reporting and financial planning and analysis (FP&A)<br>c. Strategic partnering for value<br>d. Strategic leadership of the finance team | <ul style="list-style-type: none"><li>• Retained finance</li><li>• Automation and diamond shape of the finance function</li><li>• Finance operations to generate information and preliminary insight</li><li>• FP&amp;A, taxation, corporate reporting, decision support to produce insight</li><li>• Business partnering to influence the organisation to make appropriate decisions</li><li>• Leading the finance team to create the required impact for the organisation</li></ul> | The focus is the diamond shape and the four levels within this shape. Explain what each level does, the relationship between the levels, and the link between the levels and the basic finance activities covered under the role of finance.   |



# 第4节：财务职能的形态和结构

本节汇集前几节内容，揭示了财务职能的构建和塑造。财务的结构和形态使其能够在组织中以及与其他内部和外部利益相关者一起发挥作用。从这个意义上说，本节内容是下一章节的基础。下一节将着眼于财务如何与运营、营销和人力资源方面的关键内部利益相关者联动。

| 主要学习成果           | 细分学习成果   | 知识点   | 注释   |
|------------------|--|---|--|
| 1. 说明财务职能的结构和形态。 | 说明：<br>a. 财务职能形态的演变<br>b. 数字时代财务职能的形态                                    | <ul style="list-style-type: none"><li>财务职能从生成信息的角色演变为将信息转化为见解并进一步传达给决策者的角色</li><li>财务职能的层次结构</li><li>共享服务和财务运营外包</li></ul>  | 向学员介绍财务职能的结构，并概述财务涵盖的广泛领域，如财务运营、对外报告、财务规划和分析、决策支持等。说明财务职能从三角形到菱形的形态演变，并将其与数字技术和自动化带来的影响联系起来。 |
| 2. 解释各级别财务职能的作用。 | 解释以下活动：<br>a. 财务运营<br>b. 专业领域，如财务报表和财务规划与分析<br>c. 价值战略合作<br>d. 财务团队的战略领导 | <ul style="list-style-type: none"><li>留存的财务职能</li><li>财务职能的自动化和菱状结构</li><li>生成信息和初步见解的财务运营</li><li>通过财务规划与分析、税务、公司报告和决策支持提供见解</li><li>通过业财合作，为组织妥善决策发挥影响力</li><li>领导财务团队，为组织发挥应有影响力</li></ul> | 此处重点是菱状财务结构和所包含的四个层级。解释了每个层级的作用、层级之间的关系，以及层级与财务角色所涵盖的基本财务活动之间的联系。                            |

# Section 5:

## Finance interacting with the organisation

The finance function is not the only area of activity in organisations. Finance teams join with others to create and preserve value for their organisations. This section brings together what has been learned in the previous section to describe how finance can interact with other parts of the organisation to achieve the objectives of finance, those other areas and crucially the objectives of the whole organisation. The aim is to show how finance can work collaboratively in a connected (and joined-up) organisation and not in isolation.


| Lead outcome   | Component outcome   | Topics to be covered  | Explanatory notes   |
|--|---|---|---|
| 1. Describe how the finance function interacts with operations.          | Describe:<br>a. The main role of operations<br>b. Areas of interface with finance<br>c. Key performance indicators      | <ul style="list-style-type: none"><li>• Process management</li><li>• Product and service management</li><li>• Supply chain management</li></ul>   | Describe how finance plays its role by interacting with the rest of the organisation. Bring together the issues raised in the previous sections and link them to what the other areas of the organisations do. For example, address how finance and marketing interact using data and collaborative technology to achieve organisational goals and the individual functional goals of both finance and marketing. Describe how the use of KPIs influences these interactions and how the KPIs of finance and these areas can be aligned to ensure they work together effectively. |
| 2. Describe how the finance function interacts with sales and marketing. | Describe:<br>a. Main role of sales and marketing<br>b. Areas of interface with finance<br>c. Key performance indicators | <ul style="list-style-type: none"><li>• Market segmentation</li><li>• Big data analytics in marketing</li><li>• Channel management</li><li>• Sales forecasting and management</li></ul> |   |
| 3. Describe how the finance function interacts with human resources.     | Describe:<br>a. Main role of human resources<br>b. Areas of interface with finance<br>c. Key performance indicators     | <ul style="list-style-type: none"><li>• Staff acquisition</li><li>• Staff development</li><li>• Performance management</li><li>• Motivation and reward systems</li></ul>                |   |
| 4. Describe how the finance function interacts with IT.                  | Describe:<br>a. Main role of IT<br>b. Areas of interface with finance<br>c. Key performance indicators                  | <ul style="list-style-type: none"><li>• IT infrastructure</li><li>• IT systems support</li><li>• Costs and benefits of IT systems</li></ul>   |   |

# 第 5 节:

## 组织内部的财务协作

财务职能并非组织中唯一的活动领域，而是与他人一起为组织创造并维护价值。本节汇集了上一节所学知识，说明财务如何与组织内其他部门联动，实现财务目标、其他领域目标以及整个组织的重要目标。目的是为了呈现，在一个相互关联（和联合）的组织中，财务如何协同工作，而非单打独斗。

| 主要学习成果               | 细分学习成果  | 知识点   | 注释  |
|----------------------|---|---|---|
| 1. 说明财务职能如何与运营联动。    | 说明：<br>a. 运营的主要职能<br>b. 与财务的协作点<br>c. 关键绩效指标    | <ul style="list-style-type: none"><li>• 流程管理</li><li>• 产品和服务管理</li><li>• 供应链管理</li></ul>                    | 说明财务如何通过与组织内其他部门联动发挥作用。汇总前几节提出的问题，并将这些问题与组织内其他领域的工作联系起来。例如，如何通过数据和协作技术实现财务和营销联动，进而实现组织目标并分别达成财务和营销职能目标。说明关键绩效指标（KPI）如何影响各部门联动，以及如何协调财务和各领域KPI，确保有效开展协同工作。 |
| 2. 说明财务职能如何与销售和营销联动。 | 说明：<br>a. 销售和营销的主要职能<br>b. 与财务的协作点<br>c. 关键绩效指标 | <ul style="list-style-type: none"><li>• 细分市场</li><li>• 营销中的大数据分析</li><li>• 渠道管理</li><li>• 销售预测与管理</li></ul> |   |
| 3. 说明财务职能如何与人力资源联动。  | 说明：<br>a. 人力资源的主要职能<br>b. 与财务的协作点<br>c. 关键绩效指标  | <ul style="list-style-type: none"><li>• 员工招募</li><li>• 员工发展</li><li>• 绩效管理</li><li>• 激励和奖励体系</li></ul>      |   |
| 4. 说明财务职能如何与IT部门联动   | 说明：<br>a. IT部门的主要职能<br>b. 与财务的协作点<br>c. 关键绩效指标  | <ul style="list-style-type: none"><li>• IT基础设施</li><li>• IT系统支持</li><li>• IT系统的成本和收益</li></ul>              |   |

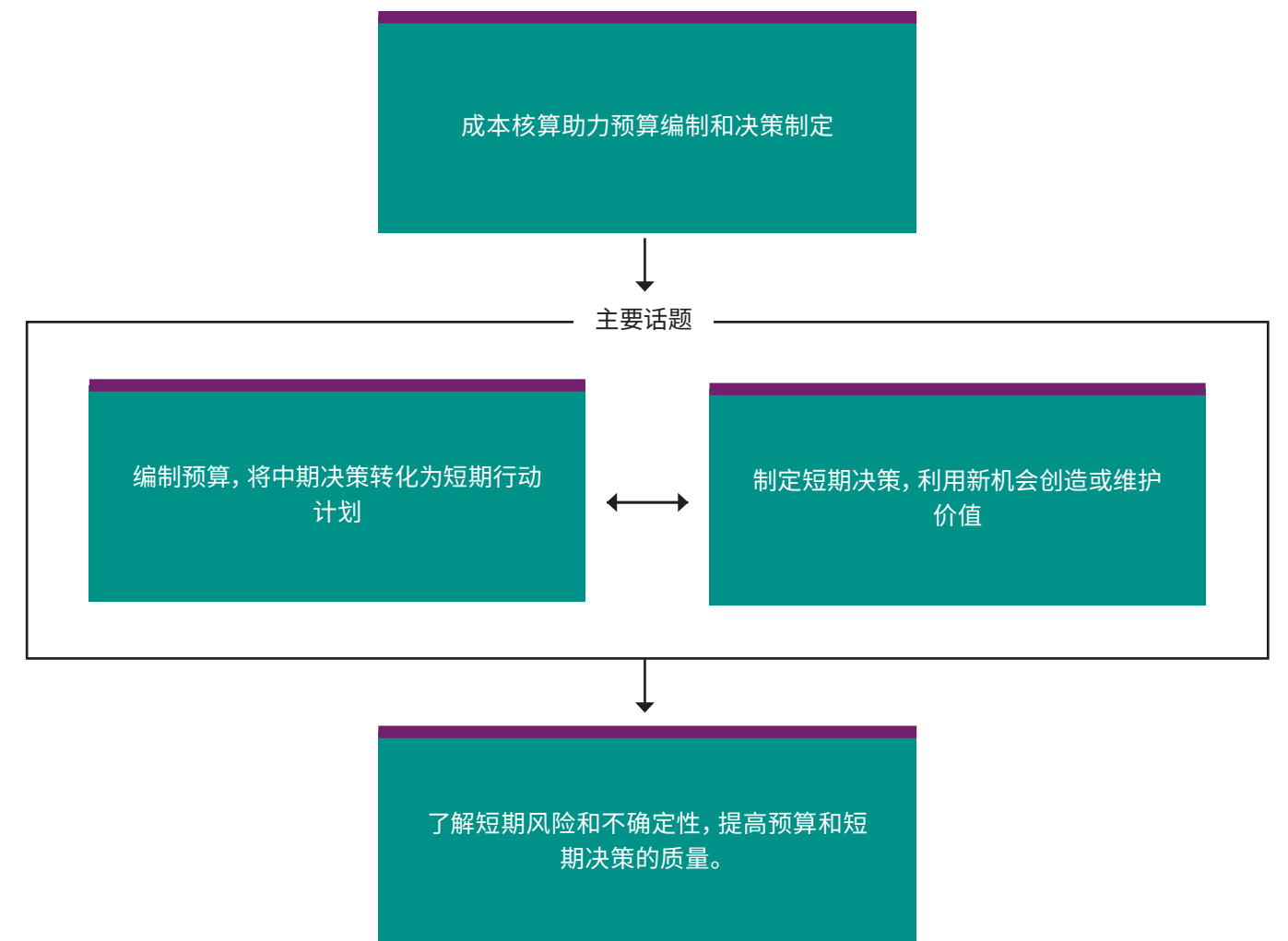
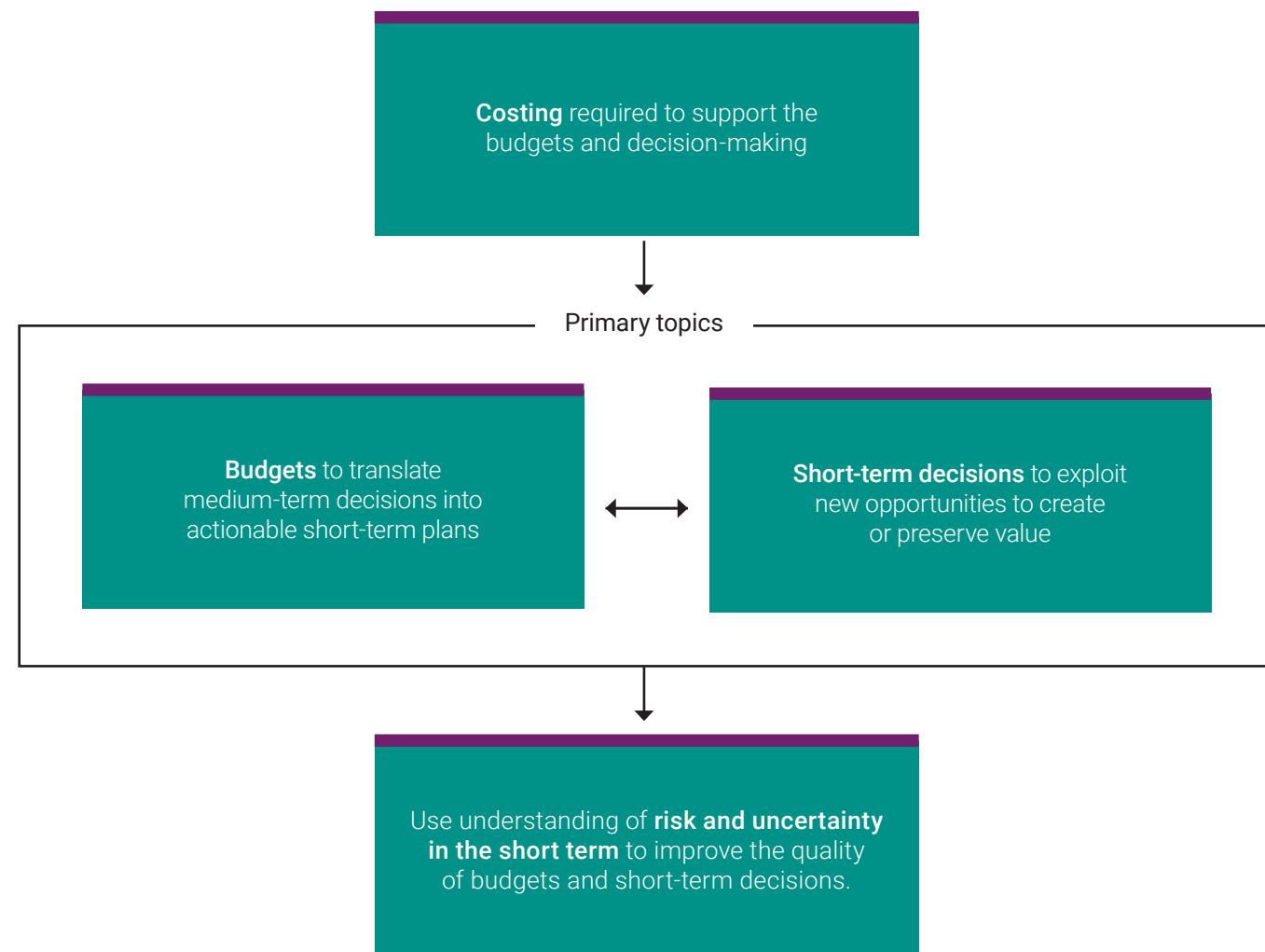


## Module 2: Finance for decision-making and planning

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## 科目二：决策和 规划财务





# Section 1:

## Cost accounting for decision and control

This section is about understanding costing and its usefulness. It introduces students to the basic building blocks of costing and how to apply them in the costing methods and techniques organisations use. In a fast-changing digital world, this understanding is critical and can enable students to develop their ways of calculating costs when existing methods are no longer appropriate. Digital costing is introduced in this section.

| Lead outcome  | Component outcome   | Topics to be covered  | Explanatory notes   |
|---|---|---|---|
| 1. Distinguish between the different rationales for costing.            | a. Define costing<br>b. Distinguish between the rationales for costing.   | <ul style="list-style-type: none"> <li>• Inventory valuation</li> <li>• Profit reporting</li> <li>• Cost management and transformation</li> <li>• Decision-making</li> </ul>  | Address the following pertinent questions: What are the reasons for calculating costs? What types of costs are appropriate for a particular purpose, and why?   |
| 2. Apply the main costing concepts to organisations and cost objects.   | a. Explain the main costing concepts<br>b. Apply costing concepts to different organisations and cost objects   | <ul style="list-style-type: none"> <li>• Cost elements</li> <li>• Costs structure</li> <li>• Cost behaviour</li> <li>• Cost drivers</li> <li>• Costing applied to different types of organisations</li> <li>• Costing applied to digital cost objects</li> </ul>  | Examine the basic building blocks of costing and how they apply to different types of organisations and operating contexts (e.g., manufacturing and service sectors). How has the digital world affected the nature of these building blocks of costing?  |
| 3. Apply costing methods to determine the costs for different purposes. | Apply the following:<br>a. Cost accumulation, allocation, apportionment and absorption<br>b. Standard costing<br>c. Variance analysis (without mix and yield variance)<br>d. Activity-based costing<br>e. Digital costing | <ul style="list-style-type: none"> <li>• Trace, classify and allocate costs</li> <li>• Marginal costing</li> <li>• Absorption costing</li> <li>• Price and rate variances</li> <li>• Usage and efficiency variances</li> <li>• Interpretation of variances</li> <li>• Product and service costing using ABC</li> <li>• Advantages of ABC over other costing systems</li> <li>• Features of digital costing</li> </ul> | Investigate how costs are traced, classified, accumulated, allocated, apportioned and absorbed to arrive at the costs of a product, service or other cost objects. Calculate the costs of products or services using various costing methods. Determine which costing methods are appropriate, and why. |

# 第1节：

## 成本核算助力决策和管控

本节有关成本核算及其有用性，主要介绍了成本核算的基本组成要素以及如何将这些要素应用在组织采用的成本核算方法上。在瞬息万变的数字世界中，充分理解这些内容有着重要意义，学员能够在现有方法不再适用时自行开发成本计算方法。本节同时介绍了数字成本核算。

| 主要学习成果                   | 细分学习成果  | 知识点  | 注释  |
|--------------------------|---|--|---|
| 1. 区分不同的成本核算原理。          | a. 定义成本核算<br>b. 区分成本核算的基本原理   | <ul style="list-style-type: none"><li>• 存货估值</li><li>• 利润报告</li><li>• 成本管理与转化</li><li>• 决策制定</li></ul>   | 回答以下相关问题：为什么要进行成本核算？对于特定目的需要考虑哪些类型的成本，为什么？  |
| 2. 将主要的成本核算概念应用于组织和成本对象。 | a. 解释主要的成本核算概念<br>b. 将成本核算概念应用于不同的组织和成本对象   | <ul style="list-style-type: none"><li>• 成本要素</li><li>• 成本结构</li><li>• 成本性态</li><li>• 成本动因</li><li>• 在各类组织中应用成本核算</li><li>• 在数字成本对象上应用成本核算</li></ul>  | 剖析成本核算的基本组成部分，以及如何在不同类型的组织和运营环境中应用（例如，制造业和服务业）。数字化的环境如何影响成本核算组成要素的性质？                   |
| 3. 应用成本核算方法来确定不同目的的成本。   | 应用以下：<br>a. 成本归集、分配、分摊和吸收<br>b. 标准成本核算<br>c. 差异分析（没有组合差异和产出差异）<br>d. 作业成本法<br>e. 数字成本核算 | <ul style="list-style-type: none"><li>• 跟踪、分类和分配成本</li><li>• 边际成本</li><li>• 吸收成本</li><li>• 价格和费率差异</li><li>• 用量和效率差异</li><li>• 差异解读</li><li>• 用作业成本法（ABC）核算产品和服务成本</li><li>• ABC相对于其他成本核算方法的优势</li><li>• 数字成本核算的特点</li></ul> | 研究如何通过成本跟踪、分类、归集、分配、分摊和吸收，得出产品、服务或其他成本对象的成本。使用各种成本核算方法计算产品或服务的成本。如何确定合适的成本核算方法，并陈述相关原因。 |

# Section 2:

## Budgeting and budgetary control

Taken together, budgeting and budgetary control is one way the finance function enables and shapes how organisations create and preserve value. This section examines the various reasons organisations prepare and use budgets, the types and sources of data, the technologies used to improve the quality of budgets, implementing budgets and the impact on the people who work with the organisation.

| Lead outcome   | Component outcome   | Topics to be covered  | Explanatory notes  |
|--|---|---|--|
| 1. Distinguish between the different rationales for budgeting. | a. Explain the role of budgets.<br>b. Distinguish between the different rationales for budgeting.   | <ul style="list-style-type: none"> <li>• Planning</li> <li>• Communication</li> <li>• Coordination</li> <li>• Motivation</li> <li>• Control</li> </ul>  | Why do organisations prepare budgets? In what ways are the different rationales for preparing budgets compatible with each other? How do organisations get the most out of the budgeting process?  |
| 2. Prepare budgets.  | a. Explain forecasting and its relationship with budgeting.<br>b. Prepare master budgets.<br>c. Conduct what-if analysis in budgeting.<br>d. Describe the technologies available for improving budgeting. | <ul style="list-style-type: none"> <li>• Time series and trend analysis to forecast sales volumes</li> <li>• Components of master budgets and their interaction with each other</li> <li>• Limiting factors</li> <li>• Stress testing budgets</li> <li>• Big data analytics and budgets</li> <li>• Alternative approaches to budgeting</li> </ul> | What is the process by which budgets are prepared?<br><br>What types of budgets are required by organisations?<br><br>What data do they use and where do they get the data from?<br><br>How are those budgets prepared and presented?<br><br>What technologies are available for improving the quality of the budgets? |
| 3. Discuss budgetary control.                                  | Discuss:<br>a. The concept of budgetary control<br>b. Human dimensions of budgeting   | <ul style="list-style-type: none"> <li>• Feedback and feedforward control</li> <li>• Flexed budgets</li> <li>• Target setting and motivation</li> <li>• Controllable and uncontrollable outcomes</li> <li>• Dysfunctional behaviours in budgeting</li> <li>• Ethical considerations in budgeting</li> </ul>                                       |  |



# 第2节：预算编制和预算控制

总而言之，预算编制和预算控制是财务职能的一种方式，它能够阐明组织是如何创造并维护价值的。本节探讨了组织编制和使用预算的各种原因，数据类型和来源，有助于提高预算质量的技术，预算执行，以及预算对组织内部员工的影响。

| 主要学习成果         | 细分学习成果   | 知识点  | 注释  |
|----------------|--|--|---|
| 1. 区分不同的预算编制理由 | a. 解释预算的作用<br>b. 区分不同的预算编制理由   | <ul style="list-style-type: none"><li>• 规划</li><li>• 沟通</li><li>• 协调</li><li>• 激励</li><li>• 控制</li></ul>   | 组织为什么要编制预算？如何协调编制预算的各项理由？组织如何充分利用预算编制流程？  |
| 2. 编制预算        | a. 解释预测及其与预算编制的关系<br>b. 编制总预算。<br>c. 在预算编制中进行假设分析。<br>d. 说明可用于改进预算编制的技术。 | <ul style="list-style-type: none"><li>• 利用时间序列和趋势分析来预测销量</li><li>• 总预算的组成部分及其相互影响</li><li>• 限制因素</li><li>• 预算中的压力测试</li><li>• 大数据分析和预算</li><li>• 预算编制的替代方法</li></ul> | 编制预算的流程是什么？<br><br>组织需要编制哪些类型的预算？<br><br>使用什么数据以及从哪里获取数据？<br><br>如何编制和呈现这些预算？<br><br>哪些技术可用于提高预算质量？ |
| 3. 讨论预算控制。     | 讨论：<br>a. 预算控制的概念<br>b. 预算编制中的人性化因素                                      | <ul style="list-style-type: none"><li>• 反馈-前馈控制</li><li>• 弹性预算</li><li>• 目标设定和动机</li><li>• 可控和不可控结果</li><li>• 预算中不利于组织的行为</li><li>• 预算中的伦理考虑</li></ul>               |   |

# Section 3:

## Short-term commercial decision-making

Organisations cannot foresee every opportunity that might arise during their operations, so they need mechanisms by which to identify and take advantage of these opportunities as they appear. The primary objective of this section is to guide candidates in how to do this in the short term through effective decision-making. The finance function supports such decisions (e.g., pricing and product choice) using techniques such as associated revenue and cost analysis and breakeven analysis. Candidates are introduced to these techniques and the concepts that underpin the techniques. They are expected to be able to apply the methods to support short-term decision-making.

| Lead outcome  | Component outcome  | Topics to be covered   | Explanatory notes  |
|---|--|--|--|
| 1. Describe the main types of short-term decisions made by organisations. | a. Describe pricing and revenue maximising decisions.<br>b. Describe product decisions.  | <ul style="list-style-type: none"> <li>• Marginal and full cost recovery for pricing decisions</li> <li>• Differences in pricing and revenue maximisation for the short term and long term</li> <li>• Product mix</li> </ul>   | Describe the types of short-term decisions organisations make and the circumstances that give rise to them. What do these short-term decisions seek to achieve? How important are they to the performance of organisations? The emphasis is on both revenue and costs. |
| 2. Explain the underlying concepts used for short-term decision-making.   | a. Explain the objectives of decision-making.<br>b. Explain the underlying concepts of short-term decision-making.   | <ul style="list-style-type: none"> <li>• Implications of commercial decision-making in the short term</li> <li>• Relevant revenues</li> <li>• Relevant costs</li> <li>• Difference with profit reporting</li> </ul>  | What are the objectives and underlying concepts that are used to guide short-term decision-making and why? Distinguish between those concepts of revenue, costs and information from other concepts.   |
| 3. Apply appropriate techniques to support short-term decisions.          | Apply the following to support short-term decision-making:<br>a. Relevant cost analysis<br>b. Break-even analysis<br>c. Product mix decisions with constraints<br>d. Data and technology | <ul style="list-style-type: none"> <li>• Make or buy decisions</li> <li>• Discontinuation decisions</li> <li>• Multi-product break-even analysis</li> <li>• Use of data and technology to analyse product mix decisions</li> <li>• Ethical considerations in short-term decision-making</li> </ul> | Use data (financial and non-financial) and the appropriate concepts and techniques to support decision-making to achieve organisational objectives of value creation and preservation.   |

# 第3节： 短期商业决策

组织无法预见运营过程中可能出现的每一个机会，因此需要一种能够识别和利用这些机会的机制。本节的主要目标是指导学员通过有效决策在短期内实现这一点。财务职能使用相关收入和成本分析以及盈亏平衡分析等技术为此类决策提供支持（例如定价和产品选择）。学员将学习这些方法以及背后的概念，以便能够将其应用于短期决策。

| 主要学习成果              | 细分学习成果   | 知识点   | 注释  |
|---------------------|--|---|---|
| 1. 说明组织做出的主要短期决策类型。 | a. 说明定价决策和收入最大化决策。<br>b. 说明产品决策。                                       | <ul style="list-style-type: none"><li>• 利用完全成本和边际成本定价</li><li>• 短期和长期定价决策和收入最大化决策的区别</li><li>• 产品组合</li></ul>                               | 说明组织做出的短期决策类型以及产生这些决策的环境。这些短期决策旨在实现什么目标？对组织的绩效有多重要？重点在于收入和成本。 |
| 2. 解释短期决策背后的基本概念。   | a. 解释决策的目标。<br>b. 解释短期决策的基本概念。   | <ul style="list-style-type: none"><li>• 短期商业决策的影响</li><li>• 相关收入</li><li>• 相关成本</li><li>• 与利润报告的区别</li></ul>                                | 用于指导短期决策的目标和基本概念是什么？为什么？区分这一概念中的收入、成本和信息与其他概念的不同。             |
| 3. 应用恰当的方法支持短期决策。   | 应用以下内容支持短期决策：<br>a. 相关成本分析<br>b. 盈亏平衡分析<br>c. 约束条件下的产品组合决策<br>d. 数据和技术 | <ul style="list-style-type: none"><li>• 自制或外购决策</li><li>• 关停决策</li><li>• 多产品盈亏平衡分析</li><li>• 使用数据和技术分析产品组合决策</li><li>• 短期决策中的伦理考虑</li></ul> | 通过使用数据（财务和非财务）以及合适的概念和方法支持决策制定，以便达成组织创造并维护价值的目标。              |

# Section 4:

## Risk and uncertainty in the short term

Budgets and decisions focus on the future. This section introduces uncertainties and risks that need to be identified, assessed and managed. The aim is to help candidates identify, assess and manage the risks and uncertainties associated with the short term.

| Lead outcome  | Component outcome   | Topics to be covered   | Explanatory notes  |
|---|---|--|--|
| 1. Apply basic risk management tools in the short term. | <div>a. Explain the nature of risk and uncertainty in the short term.</div> <div>b. Apply basic sensitivity analysis to budgeting and short-term decision-making.</div> | <div>• Stress testing</div> <div>• Sensitivity and what-if analysis</div> <div>• Probability distributions</div> <div>• Decision trees</div> | What types of risks and uncertainties do organisations face when preparing and implementing budgets and when making short-term decisions? How are those risks, and uncertainties identified, assessed and managed? |




# 第 4 节:

## 短期风险和不确定性

预算和决策聚焦未来。本节介绍需要识别、评估和管理的不确定性和风险，旨在帮助学员识别、评估和管理与短期相关的风险和不确定性。

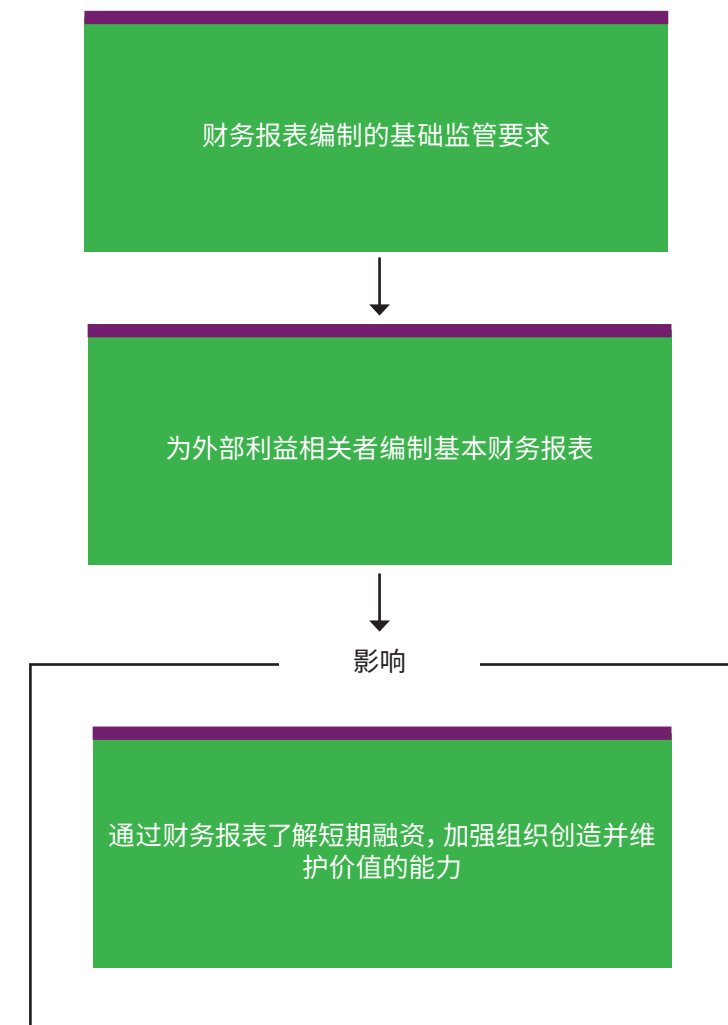
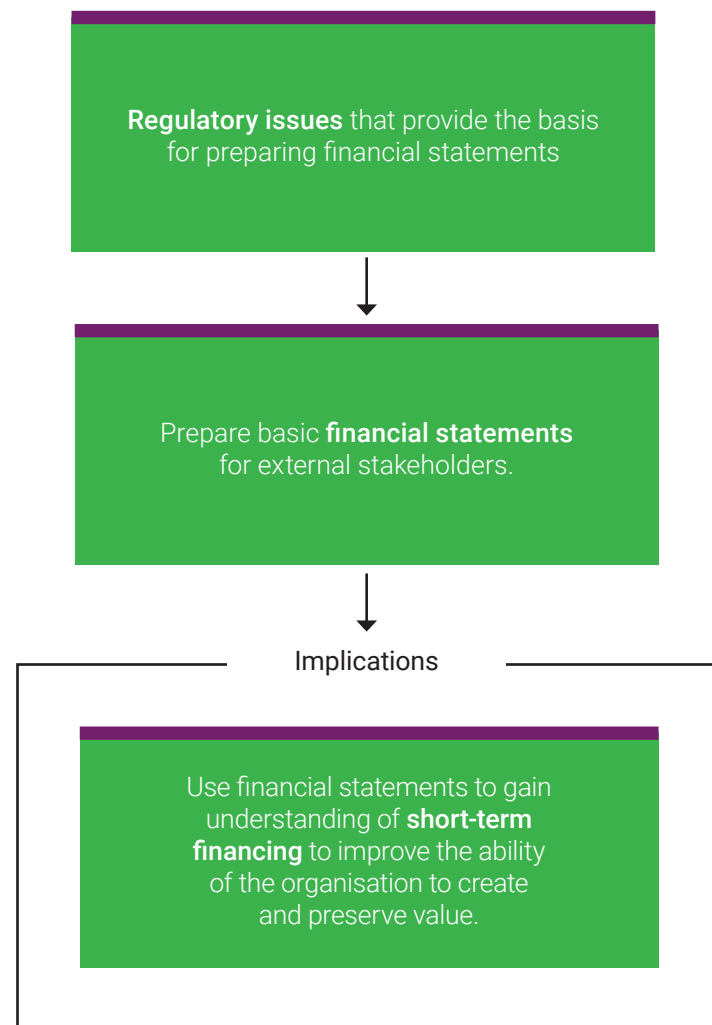
| 主要学习成果              | 细分学习成果   | 知识点  | 注释   |
|---------------------|--|--|--|
| 1. 在短期内应用基本的风险管理工具。 | a. 解释短期风险和不确定性的性质。<br>b. 在预算编制和短期决策中应用基本的敏感性分析 | <ul style="list-style-type: none"><li>• 压力测试</li><li>• 敏感性和假设分析</li><li>• 概率分布</li><li>• 决策树</li></ul> | 组织在编制和执行预算以及制定短期决策时面临哪些类型的风险和不确定性？如何识别、评估和管理这些风险和不确定性？ |



## Module 3: Financial management and reporting

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## 科目三：财务管理 和报告



# Section 1:

## Managing cash and working capital

Cash is the lifeblood of any organisation. The ability to provide cash, at the appropriate cost when it is needed is one of the critical contributions that finance makes to organisations. It fulfils finance’s role in enabling organisations to create and preserve value. This section provides candidates with the tools to ensure that the organisation has enough cash to ensure its continuing operations.

| Lead outcome  | Component outcome   | Topics to be covered  | Explanatory notes  |
|---|---|---|--|
| 1. Distinguish between the types and sources of short-term finance. | Distinguish between: <div>             a. Types of short-term finance             b. Financial institutions           </div>  | <ul style="list-style-type: none"> <li>• Trade payables</li> <li>• Overdrafts</li> <li>• Short-term loans</li> <li>• Debt factoring</li> <li>• Trade terms</li> <li>• Trade partners</li> <li>• Banks</li> </ul>  | What are the main types of funds needed for the short term? Where can those funds be accessed? How does one determine which type or source of finance is appropriate?  |
| 2. Explain and calculate operating and cash cycles.                 | Explain and calculate: <div>             a. Operating cycle             b. Cash flow cycle           </div>   | <ul style="list-style-type: none"> <li>• Inventory days</li> <li>• Trade receivable days</li> <li>• Trade payable days</li> </ul>   | The operating and cash cycle is one of the primary means of putting together various elements of cash and near-cash items in a coherent manner to explain the cash needs of the organisation. What are these elements? How do they affect the availability and adequacy of cash for short-term operations? |
| 3. Apply different techniques used to manage working capital.       | <div>             a. Apply policies relating to elements of operating and cash cycle             b. Prepare forecasts             c. Explain risks relating to working capital           </div> | <ul style="list-style-type: none"> <li>• Receivables management</li> <li>• Payables management</li> <li>• Inventory management</li> <li>• Risk of overtrading</li> <li>• Short-term cash flow forecasting</li> <li>• Investing short-term cash</li> </ul> | What are the policies that organisations should put in place to manage working capital? How is the appropriate level determined, forecasted and accessed? What are the risks associated with obtaining such funds?   |



# 第1节： 现金和流动资金管理

现金是所有组织的命脉。财务对组织的重要贡献之一便是在需要时以适当的成本提供现金。财务在这方面发挥的作用能使组织创造并维护价值。本节为学员提供了确保组织有充足现金持续开展运营的工具。

| 主要学习成果             | 细分学习成果   | 知识点  | 注释   |
|--------------------|--|--|--|
| 1. 区分短期融资的类型和来源。   | 区分<br>a.短期融资的类型<br>b.金融机构                      | <ul style="list-style-type: none"><li>• 应付账款</li><li>• 透支</li><li>• 短期贷款</li><li>• 债务保理</li><li>• 账期条款</li><li>• 贸易伙伴</li><li>• 银行</li></ul> | 短期内需要哪些主要资金? 从哪里获得? 如何确定哪种类型的资金或资金来源最为合适?  |
| 2. 解释和计算经营周期和现金周期。 | 解释和计算<br>a. 经营周期<br>b. 现金流周期                   | <ul style="list-style-type: none"><li>• 存货周转天数</li><li>• 应收账款天数</li><li>• 应付账款天数</li></ul>   | 经营周期和现金周期以连贯的方式将现金和准现金项目的各要素组合在一起，是用于解释组织的现金需求的主要手段之一。这些要素是什么? 如何影响短期经营现金的可用性和充足性? |
| 3. 应用各项技术管理营运资金。   | a. 应用经营周期和现金周期要素相关政策<br>b. 预测<br>c. 解释流动资金相关风险 | <ul style="list-style-type: none"><li>• 应收账款管理</li><li>• 应付账款管理</li><li>• 存货管理</li><li>• 过度交易风险</li><li>• 短期现金流预测</li><li>• 投资短期现金</li></ul> | 组织应制定哪些政策管理流动资金? 如何确定、预测和获取适量的流动资金? 获得此类资金有哪些风险?                                   |

# Section 2:

## External reporting

### Section 2.1: Regulatory environment of financial reporting

The preparation of financial statements is legally regulated, and by standards of generally accepted accounting principles and by codes. The regulations ensure that financial statements of different entities are comparable and that they present a reasonably accurate picture of the performance, position and prospects of the organisation to their users. This section covers who the regulators are, what they do and why and how the regulations are applied. The objective is to provide students with a foundation for preparing and interpreting financial statements.

| Lead outcome   | Component outcome   | Topics to be covered   | Explanatory notes   |
|--|---|--|---|
| 1. Identify regulators and describe their role.                  | <div>a. Identify the major regulators.</div> <div>b. Describe what regulators do.</div> <div>c. Explain why they regulate financial reporting.</div>                        | <div>• National regulators</div> <div>• IFRS foundation</div> <div>• IASB</div> <div>• International Organisation for Securities Commissions (IOSCO)</div> <div>• Standard-setting process</div> <div>• Differences between rules-based and principles-based regulations</div> <div>• Others such as the International Integrated Reporting Council (IIRC)</div> | <div>Who are the regulators who determine how financial statements are prepared? What do they do? What value do they contribute to the production of financial statements? Coverage will include national and international regulators, stock exchange regulators and various accounting and financial reporting standards boards and major influential bodies like the IIRC.</div> <div>Teach only</div> |
| 2. Apply corporate governance principles to financial reporting. | <div>a. Describe the role of the board in corporate governance.</div> <div>b. Apply corporate governance and financial stewardship principles to financial reporting.</div> | <div>• Need and scope for corporate governance regulations</div> <div>• Different approaches to corporate governance regulations</div>   | <div>Boards have overall responsibility for ensuring that executives of organisations create value for their stakeholders and safeguard their assets. Various corporate governance codes describe the role of Boards of Directors. What are the main principles as they apply to financial reporting and the oversight of boards?</div> <div>Teach only</div>   |

# 第2节：对外报告

## 第2-1节：财务报告的监管环境

财务报表的编制受法律监管，并遵循公认会计原则和准则。这些法规确保不同实体的财务报表具有可比性，并能够合理准确地向用户呈现组织的绩效、状况和前景。本节介绍了监管机构、监管内容、为何以及如何进行监管，旨在为学员在编制和解读财务报表方面打好基础。

| 主要学习成果             | 细分学习成果   | 知识点   | 注释  |
|--------------------|--|---|---|
| 1. 确定监管机构并说明职责。    | a. 确定主要监管机构。<br>b. 说明监管机构的职责。<br>c. 解释监管机构为什么监管财务报告。 | <ul style="list-style-type: none"><li>国家监管机构</li><li>国际财务报告准则 (IFRS) 基金会</li><li>国际会计准则理事会 (IASB)</li><li>国际证监会组织 (IOSCO)</li><li>准则制定过程</li><li>基于规则和基于原则的监管差异</li><li>其他监管机构，例如国际综合报告委员会 (IIRC)</li></ul> | 财务报表编制的监管机构是哪些？监管职责是什么？监管机构对财务报表编制有什么贡献？内容包括国家和国际监管机构、证券交易所监管机构、各会计和财务报告标准委员会以及 IIRC 等有影响力的主要机构。<br><br>仅教学 |
| 2. 将公司治理原则应用于财务报告。 | a. 说明董事会在公司治理中的作用。<br>b. 将公司治理和财务管理原则应用于财务报告。        | <ul style="list-style-type: none"><li>公司治理条例的要求和范围</li><li>公司治理条例采取的不同方法</li></ul>  | 董事会全面负责确保组织高管为利益相关者创造价值并维护资产。各类公司治理条例说明了董事会的职责。在财务报告和董事会监督方面采取的主要原则是什么？<br><br>仅教学                          |

# Section 2:

## External reporting

### Section 2.2 Introduction of financial reporting

One of the roles of finance is to narrate how organisations create and preserve value. The financial statements relate the story to particular audiences. This section enables students to prepare basic financial reports using financial reporting standards. It covers the main elements of the financial statements and what they intend to convey.

| Lead outcome  | Component outcome  | Topics to be covered  | Explanatory notes   |
|---|--|---|---|
| 1. Identify the main elements of financial statements.                        | a. Identify the main features of financial statements contained in the IFRS conceptual framework.  | <ul style="list-style-type: none"><li>• Objectives and overall purpose of financial reporting</li><li>• Qualitative characteristics of financial information</li><li>• Reporting entity and its boundaries</li><li>• Recognition (and derecognition)</li><li>• Measurement bases</li><li>• Presentation and disclosure</li><li>• Concept of capital maintenance</li></ul> | Sets the main principles that underpin the preparation of financial statements. The focus is on the main principles. No specific treatments are expected. |
| 2. Apply financial reporting standards to prepare basic financial statements. | Apply financial reporting standards to prepare: <ul style="list-style-type: none"><li>a. Statement of financial position</li><li>b. Statement of comprehensive income</li><li>c. Statement of changes in equity</li><li>d. Statement of cash flows</li></ul> | <ul style="list-style-type: none"><li>• IAS 1 – Presentation of Financial Statements</li><li>• IAS 7 – Statement of Cash Flows</li></ul>  | Give a hands-on experience of preparing basic statements of financial position, comprehensive income and cash flows by bringing in all the elements.      |




# 第2节：对外报告

## 第2-2节：财务报表基础

财务的作用之一是讲述组织如何创造及维护价值。财务报表将故事与特定受众联系起来。本节涵盖了财务报表的主要内容以及内涵。通过本节学习，学员能够遵循财务报告准则编制基本财务报告。

| 主要学习成果               | 细分学习成果   | 知识点  | 注释                                 |
|----------------------|--|--|------------------------------------|
| 1. 明确财务报表要素。         | a. 确定IFRS概念框架中财务报表的主要特征。   | <div><div>• 财务报告的目标和总体目的</div><div>• 财务信息的定性特征</div><div>• 报告实体及边界</div><div>• 确认（和终止确认）</div><div>• 计量基础</div><div>• 列报和披露</div><div>• 资本保全概念</div></div> | 设定财务报表编制的主要原则。重点在于主要原则。不涉及特定的处理方法。 |
| 2. 应用财务报告准则编制基本财务报表。 | <div>应用财务报告准则编制：</div> <div>a. 资产负债表</div> <div>b. 综合收益表</div> <div>c. 权益变动表</div> <div>d. 现金流量表</div> | <div><div>• IAS 1——财务报表的列报</div><div>• IAS 7——现金流量表</div></div>  | 引入所有要素，学员亲身编制基本资产负债表、综合收益表和现金流量表。  |



# Level 2 — Digital Management Accounting

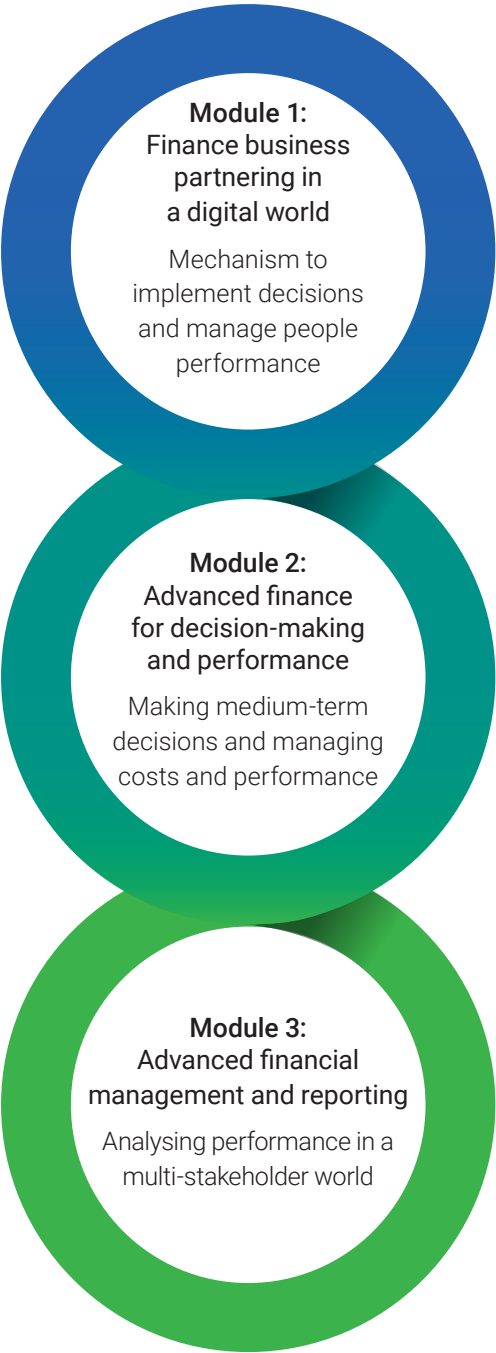
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## 二级 — 数字化 管理会计

DMA II

Upon completion of this level, students should be able to use data and relevant technology to manage organisational and individual performance. They should be able to translate long-term decisions into medium-term plans; allocate resources to implement decisions; monitor and report the implementation of decisions; provide feedback up and down the organisation.

- ▶ Wider scope
- ▶ Integrated within limits
- ▶ Financial and quantitative non-financial
- ▶ Link present to past and future
- ▶ Medium-term
- ▶ Monitor implementation of decisions
- ▶ Internal (whole organisation)
- ▶ Lesser detail but the broader picture
- ▶ Insight



II 级

完成学习后，学员应能够使用数据和相关技术管理组织和个人绩效；将长期决策转化为中期计划；配置资源、实施决策；监测和报告决策执行情况；反馈到组织内部各环节。

- ▶ 范围更广
- ▶ 在有限范围内整合
- ▶ 财务信息和非财务的量化信息
- ▶ 将现在与过去和未来联系起来
- ▶ 中期
- ▶ 监测决策的执行
- ▶ 内部（整个组织）
- ▶ 懂得抓大放小
- ▶ 见解




# Summary of the DMA II syllabus

| Module 1: Finance business partnering in a digital world | Module 2: Advanced finance for decision-making and performance                     | Module 3: Advanced financial management and reporting |
|--|--|---|
| <b>Section 1:</b> Business models and value creation     | <b>Section 1:</b> Managing the costs of creating value                             | <b>Section 1:</b> Financing capital projects          |
| <b>Section 2:</b> Managing people performance            | <b>Section 2:</b> Capital investment decision-making                               | <b>Section 2:</b> Reporting and analysis              |
| <b>Section 3:</b> Managing projects                      | <b>Section 3:</b> Managing and controlling the performance of organisational units | <b>Section 2-1:</b> Integrated reporting              |
|  | <b>Section 4:</b> Risk and control   | <b>Section 2-2:</b> Analysing financial statements    |

# DMA II课程大纲概要

| 模块一：数字世界中的业财合作          | 模块二：决策和绩效管理高级财务           | 模块三：高级财务管理和报告        |
|-------------------------|---------------------------|----------------------|
| <b>第 1 节：</b> 商业模式和价值创造 | <b>第1节：</b> 管理价值创造的成本     | <b>第 1 节：</b> 资本项目融资 |
| <b>第2节：</b> 人员绩效管理      | <b>第2节：</b> 投资决策          | <b>第2节：</b> 报告和分析    |
| <b>第3节：</b> 项目管理        | <b>第 3 节：</b> 组织内部绩效管理与控制 | <b>第2-1节：</b> 综合报告   |
|                         | <b>第 4 节：</b> 风险与控制       | <b>第2-2：</b> 财务报表分析  |





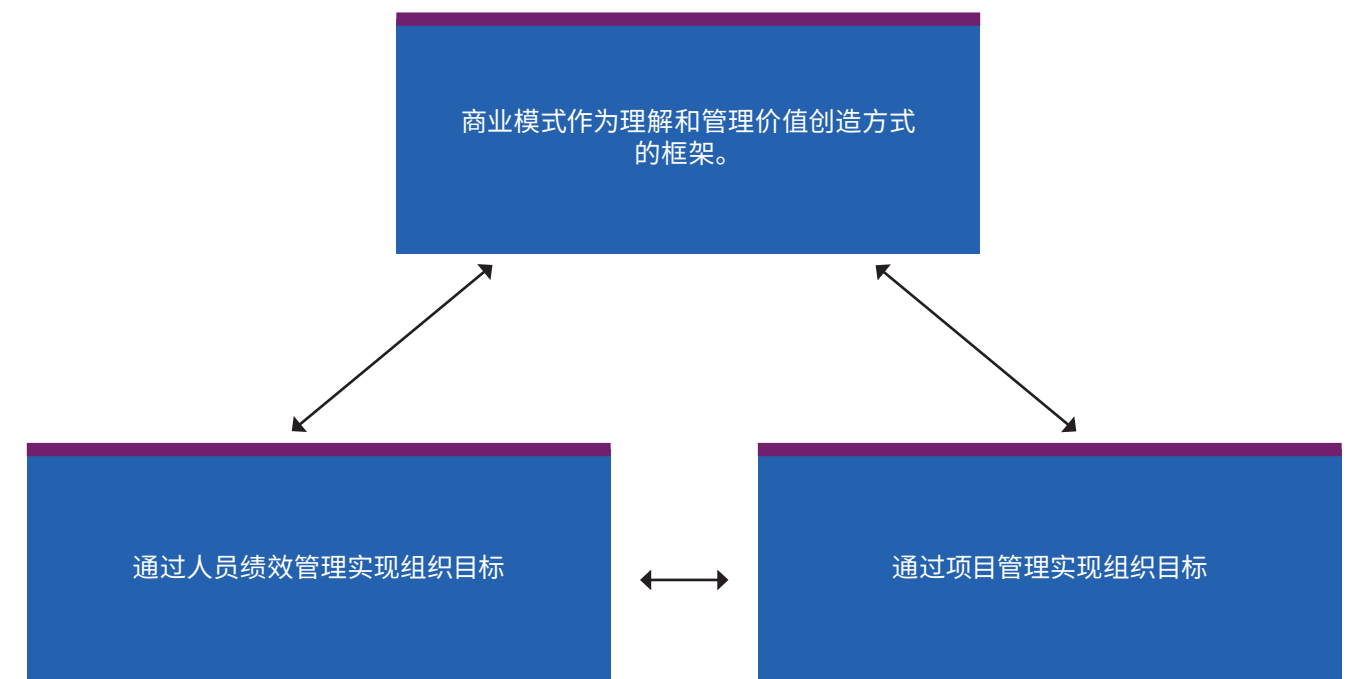
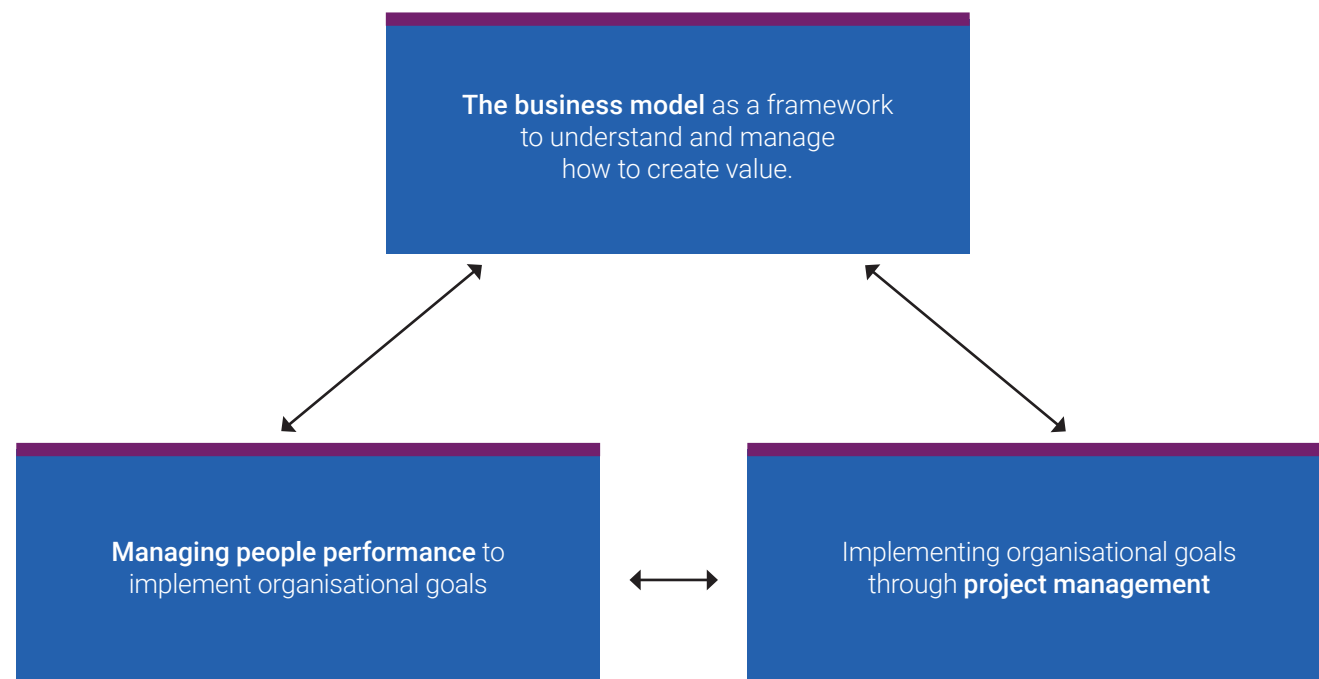
# Module 1:

Finance business  
partnering in  
a digital world

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## 模块一：数字世界 中的业财合作





# Section 1:

## Business models and value creation

The digital world is characterised by disruptions to business models by new entrants and incumbents who seek superior performance and competitive advantage. This section covers the fundamentals of business models and how new business and operating models can be developed to improve the performance of organisations.

| Lead outcome  | Component outcome   | Topics to be covered  | Explanatory notes   |
|---|---|---|---|
| 1. Explain the ecosystems of organisations.           | Explain: <ol style="list-style-type: none"> <li>Markets and competition</li> <li>Society and regulation</li> </ol>  | <ul style="list-style-type: none"> <li>Definition of ecosystems</li> <li>Participants and roles</li> <li>Interactions and dynamics</li> <li>Rules and governance</li> <li>Technology</li> <li>Risks and opportunities</li> </ul>  | What is the nature of the ecosystem? What are its critical elements, and how do they interact with each other? How do they impact the organisation?   |
| 2. Explain the elements of business models.           | Explain the following: <ol style="list-style-type: none"> <li>Concept of value and the business model</li> <li>Defining value</li> <li>Creating value</li> <li>Delivering value</li> <li>Capturing and sharing value</li> </ol> | <ul style="list-style-type: none"> <li>Stakeholders and relevant value</li> <li>Stakeholder analysis</li> <li>Resources, process, activities and people in creating value</li> <li>Products, services, customer segments, channels and platforms to deliver value</li> <li>Distribution of surplus value to key stakeholders</li> </ul> | This section covers the concept of value from different stakeholder perspectives. It examines the various elements of the business model, their interaction with each other and their implication for costs and revenue. The section also covers the connectivity and alignment between the ecosystem and the elements of the business model. |
| 3. Analyse new business models in digital ecosystems. | <ol style="list-style-type: none"> <li>Analyse digital business models and their related operating models</li> </ol>  | <ul style="list-style-type: none"> <li>Disruption</li> <li>Ways to build disruptive and resilient business models</li> <li>Creating digital operating models</li> <li>Types of digital operating models</li> </ul>  | New business models have evolved to disrupt industries and their ecosystems. What are they? How have they redefined their industries?   |

# 第 1 节:

## 商业模式和价值创造

在数字世界中，新企业和现有企业颠覆商业模式，寻求卓越绩效和竞争优势。本节涵盖商业模式的基础知识，以及如何通过开发新的商业和运营模式提高组织绩效。

| 主要学习成果              | 细分学习成果  | 知识点   | 注释  |
|---------------------|---|---|---|
| 1. 解释组织的生态系统。       | 解释：<br>a. 市场与竞争<br>b. 社会与监管   | <ul style="list-style-type: none"><li>生态系统的定义</li><li>参与者和角色</li><li>相互作用和动态</li><li>规则和治理</li><li>技术</li><li>风险与机遇</li></ul>                             | 生态系统的本质是什么？有哪些关键要素以及如何相互作用？如何影响组织？  |
| 2. 解释商业模式的要素。       | 解释以下内容<br>a. 价值概念和商业模式<br>b. 定义价值<br>c. 创造价值<br>d. 传递价值<br>e. 获取和分享价值 | <ul style="list-style-type: none"><li>利益相关者和相关价值</li><li>利益相关者分析</li><li>创造价值的资源、流程、活动和人员</li><li>提供价值的产品、服务、客户细分、渠道和平台</li><li>将剩余价值分配给关键利益相关者</li></ul> | 本节涵盖了不同利益相关者角度的价值概念。剖析了商业模式的各种元素、相互作用以及对成本和收入的影响。还涵盖了生态系统与商业模型元素之间的关联性和一致性。 |
| 3. 分析数字生态系统中的新商业模式。 | a. 分析数字商业模式及其相关运营模式   | <ul style="list-style-type: none"><li>颠覆</li><li>建立颠覆性和弹性商业模式的方法</li><li>创建数字化运营模式</li><li>数字化运营模式的类型</li></ul>   | 新商业模式的演变颠覆了行业及其生态系统。这些商业模式是什么？如何重新定义所在行业？                                   |

# Section 2:

## Managing people performance

Human capital is one of the critical intangible assets of organisations in an age where intangible assets are the dominant means by which organisations create and preserve value. Leadership is a crucial means for managing individual performance and the relationships between people. This section examines how different styles of leadership improve the performance of individuals so they can achieve organisational goals.

| Lead outcome   | Component outcome  | Topics to be covered  | Explanatory notes  |
|--|--|---|--|
| 1. Compare and contrast different types of leadership and management styles. | Compare and contrast: <ol style="list-style-type: none"> <li>Different leadership concepts</li> <li>Types of leadership</li> <li>Leadership in different contexts</li> </ol>   | <ul style="list-style-type: none"> <li>Power, authority, delegation and empowerment</li> <li>Contingent and situational leadership</li> <li>Transactional and transformational leadership</li> <li>Leadership of virtual teams</li> <li>Leadership and ethics</li> </ul>  | Leadership is key to performance management. In a digital world, it is an area that is least susceptible to automation. What constitutes leadership? What are the different types of leadership? How does one choose a style of leadership that is appropriate for a particular context?<br><br>Teach only   |
| 2. Analyse individual and team performance.                                  | Analyse the following: <ol style="list-style-type: none"> <li>Employee performance objective setting</li> <li>Employee appraisals</li> <li>Coaching and mentoring</li> <li>Managing workplace environment</li> </ol>   | <ul style="list-style-type: none"> <li>Target setting and employee alignment</li> <li>Employee empowerment and engagement</li> <li>Performance reporting and review</li> <li>Rewards and sanctions in managing performance</li> <li>Different approaches to coaching and mentoring to improve performance</li> <li>Diversity and equity practices</li> <li>Health and safety</li> <li>Organisational culture</li> </ul> | Individual performance is achieved through structured processes and approaches. These include objective setting and regular review of performance against objectives. How should these processes be developed to ensure employee engagement, empowerment and alignment? How should the work environment be configured to enhance performance? What is the role of the leader in coaching and mentoring for high performance?<br><br>Teach only |
| 3. Explain how to manage relationships.                                      | Explain the following in the context of managing relationships: <ol style="list-style-type: none"> <li>Building and leading teams</li> <li>Communications</li> <li>Negotiations</li> <li>Managing conflicts</li> </ol> | <ul style="list-style-type: none"> <li>Characteristics of high-performing teams</li> <li>Motivating team members</li> <li>Communication process</li> <li>Digital tools for communication</li> <li>Negotiation process</li> <li>Strategies for negotiation</li> <li>Sources and types of conflicts</li> <li>Strategies for managing conflicts</li> <li>Leadership and ethics</li> </ul>                                  | Individuals work in groups, and their performance contributes to team performance. How should teams be built and driven to improve performance? How is collaboration enhanced using technology? How can conflicts be managed?<br><br>Teach only  |

# 第2节：人员绩效管理

在这个时代，无形资产是组织创造并维护价值的主要手段，而人力资本是组织一项重要的无形资产。领导力是管理个人绩效和人际关系的重要手段。本节探讨了不同风格的领导模式如何提高个人绩效，从而实现组织目标。

| 主要学习成果                | 细分学习成果   | 知识点   | 注释  |
|-----------------------|--|---|---|
| 1. 比较和对比不同的领导模式和管理风格。 | 比较和对比：<br>a. 不同的领导理念<br>b. 领导模式<br>c. 不同环境下的领导模式             | <ul style="list-style-type: none"><li>• 权力、权威、授权和赋能</li><li>• 权变和情境领导模式</li><li>• 交易型和变革型领导模式</li><li>• 虚拟团队领导力</li><li>• 领导力与道德</li></ul>  | 领导力是绩效管理的关键。 在数字世界中，领导力最不易受自动化影响。什么是领导力？ 有哪些不同的领导模式？ 如何选择适合特定环境的领导风格？<br><br>仅教学  |
| 2. 分析个人和团队绩效。         | 分析以下内容：<br>a. 员工绩效目标设定<br>b. 员工评价<br>c. 辅导和指导<br>d. 管理职场环境   | <ul style="list-style-type: none"><li>• 目标设定和员工协同</li><li>• 员工赋能和参与</li><li>• 绩效报告和审查</li><li>• 绩效管理中的奖励和负激励</li><li>• 提高绩效的辅导和指导方法</li><li>• 多元化和公平实践</li><li>• 健康和安全</li><li>• 组织文化</li></ul> | 通过结构化的流程和方法实现个人绩效，包括目标设定和针对目标的定期绩效审查。如何制定这些流程才能确保员工有参与、有激励并朝同样的目标努力？ 如何管理工作环境提高绩效？ 在达成高绩效方面，领导者能通过辅导和指导发挥什么作用？<br><br>仅教学 |
| 3. 解释如何管理人际关系。        | 从人际关系管理的角度解释以下内容：<br>a. 建立和领导团队<br>b. 沟通<br>c. 协商<br>d. 管理冲突 | <ul style="list-style-type: none"><li>• 高绩效团队的特征</li><li>• 激励团队成员</li><li>• 沟通程序</li><li>• 数字化沟通工具</li><li>• 协商程序</li><li>• 协商策略</li><li>• 冲突来源和类型</li><li>• 冲突管理策略</li><li>• 领导力和道德</li></ul>  | 个人在团队中工作，个人绩效有助于团队绩效。应该如何建立和驱动团队，提高绩效？ 如何使用技术加强协作？ 如何管理冲突？<br><br>仅教学   |



# Section 3:

## Managing projects


Projects have become pervasive means by which organisations execute their strategies. This section shows students how to use project management concepts and techniques to implement strategies effectively and efficiently. It is linked to capital investment decision-making covered in other areas of DMA II.

| Lead outcome                                      | Component outcome   | Topics to be covered   | Explanatory notes  |
|---|---|--|--|
| 1. Describe the concepts and phases of projects.  | Describe the following: <div><div>a. Project objectives</div><div>b. Key stages of the project life cycle</div><div>c. Project control</div></div>  | <div><div>• Overall project objectives</div><div>• Objectives relating to time, cost and quality</div><div>• Purpose and activities associated with key stages of the project life cycle</div></div>   | Projects are the primary means by which many organisations implement strategic decisions. It is also how organisations ensure cross-functional collaboration. This section covers the key elements of project management. It seeks to provide both awareness and understanding of the project management process and the ability to apply tools and techniques to participate in projects and to identify, evaluate and manage project risks. The objective is not to train project managers but to equip finance people to work within projects and to lead some parts of projects. |
| 2. Apply tools and techniques to manage projects. | Apply the following to manage projects: <div><div>a. Project management tools and techniques</div><div>b. Project risk management tools</div></div> | <div><div>• Workstreams</div><div>• Work breakdown schedule, Gantt charts, network analysis</div><div>• PERT charts</div><div>• Sources and types of project risks</div><div>• Scenario planning</div><div>• Managing project risks</div><div>• Project management software</div></div>                              |  |
| 3. Explain the concepts of project leadership.    | Explain: <div><div>a. Project structure</div><div>b. Roles of key project personnel</div><div>c. How to manage project stakeholders</div></div>     | <div><div>• Project structures and their impact on project performance</div><div>• Role of project manager</div><div>• Role of key members of the project team</div><div>• Life cycle of project teams</div><div>• Managing key stakeholders of projects</div><div>• Leading and motivating project team</div></div> |  |

# 第3节： 项目管理

组织普遍采用项目的方式执行战略。本节介绍了如何使用项目管理概念和方法有效和高效地实施战略。这与管理级其他领域的资本投资决策相关联。

| 主要学习成果           | 细分学习成果  | 知识点  | 注释   |
|------------------|---|--|--|
| 1. 说明项目的概念和阶段。   | 说明以下内容：<br>a. 项目目标<br>b. 项目生命周期的关键阶段<br>c. 项目控制 | <ul style="list-style-type: none"><li>项目总体目标</li><li>与时间、成本和质量相关的目标</li><li>与项目生命周期关键阶段相关的目的和活动</li></ul>  | 项目是许多组织实施战略决策的主要手段，也是确保跨职能协作的方式。本节涵盖项目管理的关键要素，旨在帮助学员认识和理解项目管理流程，掌握项目参与相关的工具和技术，并能够识别、评估和管理项目风险。目标并非培训项目经理，而是让财务人员掌握项目工作能力并能够领导项目的某些环节。 |
| 2. 应用工具和方法来管理项目。 | 应用以下内容来管理项目：<br>a. 项目管理工具和方法<br>b. 项目风险管理工具     | <ul style="list-style-type: none"><li>工作流</li><li>工作计划分解、甘特图、网络分析</li><li>PERT图</li><li>项目风险的来源和类型</li><li>情景规划</li><li>管理项目风险</li><li>项目管理软件</li></ul>    |  |
| 3. 解释项目领导的概念。    | 解释<br>a. 项目结构<br>b. 关键项目人员的角色<br>c. 如何管理项目利益相关者 | <ul style="list-style-type: none"><li>项目结构及其对项目绩效的影响</li><li>项目经理的角色</li><li>项目团队主要成员的角色</li><li>项目团队的生命周期</li><li>管理项目主要利益相关者</li><li>领导和激励项目团队</li></ul> |  |

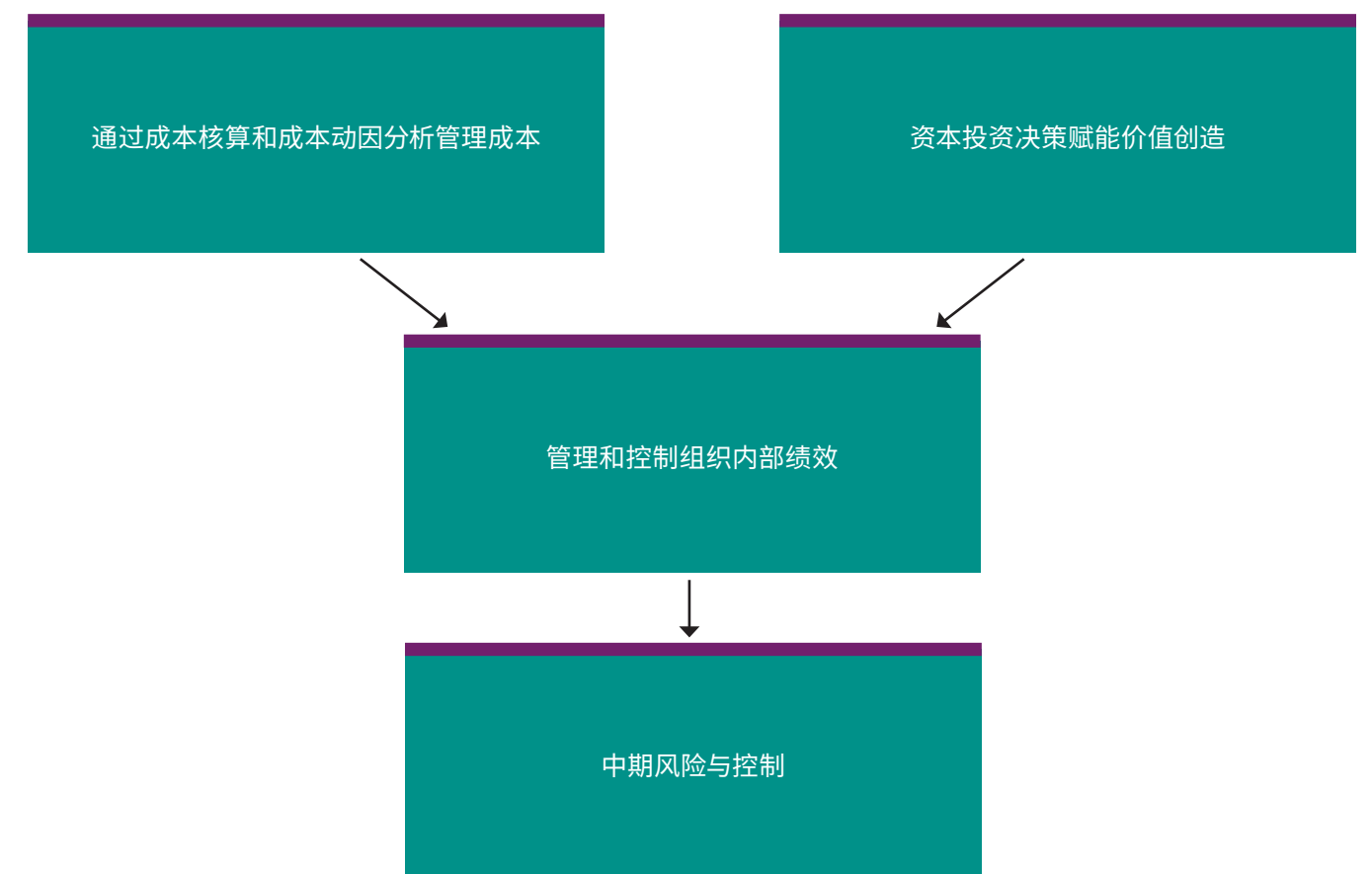
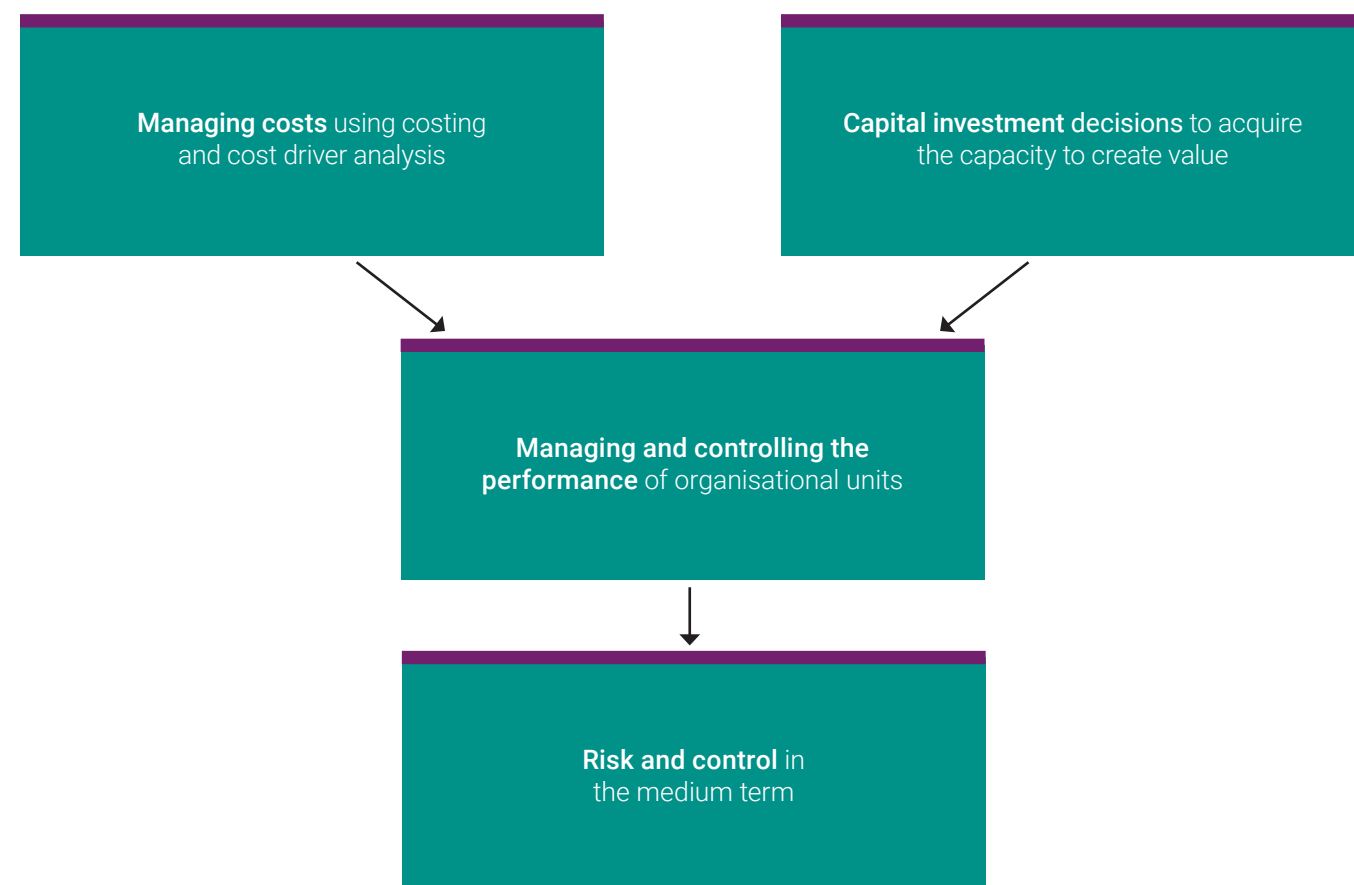


## Module 2:

Advanced Finance  
for decision-making  
and performance

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## 模块二：决策和绩效管理高级财务



# Section 1:

## Managing the costs of creating value

Cost management and transformation are priorities for organisations facing intense competition. This section examines how to use cost management, quality and process management, and value management to transform the cost structures and drivers to provide organisations with a cost advantage.

| Lead outcome  | Component outcome   | Topics to be covered   | Explanatory notes  |
|---|---|--|--|
| 1. Apply cost management and cost transformation methodology to manage costs and improve profitability. | Apply the following to manage costs and improve profitability:<br>a. Activity-based management (ABM) methodology<br>b. Cost transformation techniques | <ul style="list-style-type: none"> <li>• Engendering a cost-conscious culture</li> <li>• Logic of ABC as the foundation or managing costs</li> <li>• ABM to transform the efficiency of repetitive overhead activities</li> <li>• ABM to analyse and improve customer profitability</li> <li>• ABM to analyse and improve channel performance</li> </ul> | One of the reasons for calculating costs is to enable organisations to manage and possibly transform their costs. ABM is a key technique used to achieve this objective because of its link to ABC. This revolves around the logic of ABC that links costs to resource consumption and levels of activity and is related to the business model framework. Customer and channel analysis have become very important in the digital world – particularly as customers shift from products and services to experience. How profitable are the segments and channels they use? |
| 2. Compare and contrast quality management methodologies.   | Compare and contrast:<br>a. Just-in-time (JIT)<br>b. Quality management<br>c. Kaizen<br>d. Process re-engineering                                     | <ul style="list-style-type: none"> <li>• Impact of JIT and quality management on efficiency, inventory and costs</li> <li>• Benefits of JIT and TQM</li> <li>• Kaizen, continuous improvement and cost of quality reporting</li> <li>• Elimination of non-value adding activities and the reduction of costs using process re-engineering</li> </ul>     | Quality management is an integral part of managing and transforming costs. What are the principal methodologies? How do they affect the costs of products, services and the channels used to deliver them?   |
| 3. Apply value management techniques to manage costs and improve value creation.                        | Apply the following to manage costs and value creation:<br>a. Target costing<br>b. Value chain analysis<br>c. Life cycle costing                      | <ul style="list-style-type: none"> <li>• Determination of target costs from target prices</li> <li>• Components of the value chain</li> <li>• Profitability along the value chain</li> <li>• Life cycle costing and its implication for market strategies</li> </ul>   | Cost transformation must always link to the value that organisations create. This part provides the link between costs and value.  |



# 第1节：管理价值创造的成本

面对激烈竞争，成本管理和转型是组织的优先重点。本节探讨了如何使用成本管理、质量和流程管理以及价值管理来转变成本结构和驱动因素，从而为组织提供成本优势。

| 主要学习成果                       | 细分学习成果   | 知识点   | 注释   |
|------------------------------|--|---|--|
| 1. 应用成本管理和成本转换方法管理成本并提高盈利能力。 | 应用以下方法管理成本并提高盈利能力：<br>a. 作业管理法（ABM）<br>b. 成本转型方法                   | <ul style="list-style-type: none"><li>• 塑造成本导向的文化</li><li>• 基于ABC逻辑的成本管理</li><li>• 利用ABM减少重复性管理费用，转变效率</li><li>• 利用ABM分析和提高客户盈利性</li><li>• 利用ABM分析和改进渠道绩效</li></ul> | 通过成本计算，组织能够管理并有可能实现成本转型。ABM是成本管理方面的一项关键技术，围绕作业成本法（ABC）的逻辑，将成本与资源消耗和活动水平相关联，并将之与商业模型框架相关联。在数字世界中，客户和渠道分析变得非常重要——尤其是当客户从产品和服务转向体验时。他们所使用的细分市场和渠道的盈利能力如何？ |
| 2. 比较和对比质量管理方法。              | 比较和对比：<br>a. 准时制生产方式（JIT）<br>b. 质量管理<br>c. 持续改善（Kaizen）<br>d. 流程再造 | <ul style="list-style-type: none"><li>• JIT和质量管理对效率、存货和成本的影响</li><li>• JIT和全面质量管理（TQM）的优点</li><li>• 持续改善，以及高质量报告的成本</li><li>• 通过流程再造淘汰非增值活动并降低成本</li></ul>          | 质量管理是成本管理和转型的组成部分。主要方法有哪些？如何影响产品、服务以及交付渠道的成本？  |
| 3. 应用价值管理技术管理成本并改善价值创造。      | 应用以下方法来管理成本和价值创造：<br>a. 目标成本<br>b. 价值链分析<br>c. 生命周期成本核算            | <ul style="list-style-type: none"><li>• 根据目标价格确定目标成本</li><li>• 价值链的组成部分</li><li>• 价值链各环节盈利性</li><li>• 生命周期成本核算及其对市场战略的影响</li></ul>                                  | 成本转型必须始终与组织创造的价值挂钩。该部分介绍了成本和价值之间的联系。   |

# Section 2:

## Capital investment decision-making

Organisations have to allocate resources and key strategic initiatives to ensure that their strategies are appropriately implemented. Capital investment decision-making is the primary means by which such resources are allocated between competing needs. This section covers the criteria, process and techniques used to decide which projects to undertake. Of particular interest is the financial appraisal of digital transformation projects.

| Lead outcome  | Component outcome  | Topics to be covered   | Explanatory notes   |
|---|--|--|---|
| 1. Apply the data required for decision-making.                           | Apply the following for decision-making: <ol style="list-style-type: none"> <li>Relevant cash flows</li> <li>Non-financial information</li> </ol>  | <ul style="list-style-type: none"> <li>Incremental cash flows</li> <li>Tax, inflation and other factors</li> <li>Perpetuities</li> <li>Qualitative issues</li> <li>Sources and integrity of data</li> <li>Role of business intelligence systems</li> </ul>   | The quality of decisions depends on the quality and type of data that is available to decision-makers. What kind of data do decision-makers need for medium-term decisions? Where do they get this data? In a digital world, this would come from data lakes through to data warehouses and business intelligence systems.  |
| 2. Explain the steps and pertinent issues in the decision-making process. | Explain: <ol style="list-style-type: none"> <li>Investment decision-making process</li> <li>Discounting</li> <li>Capital investments as real options</li> </ol>  | <ul style="list-style-type: none"> <li>Origination of proposals, creation of capital budgets, go/no go decisions</li> <li>Time value of money</li> <li>Comparing annuities</li> <li>Profitability index for capital rationing</li> <li>Decision to make follow-on investment, abandon or wait (CAPEX as real options)</li> </ul> | <p>What are the steps in the investment decision-making process for simple as well as complex decisions? What key concepts underpin the techniques used? What are the criteria for accepting projects? How is uncertainty dealt with?</p> <p>This part covers a straightforward application of the techniques used to appraise projects. These should be extended to deal with the evaluation of digital transformation projects that do not have the same profile as other capital projects.</p> |
| 3. Apply investment appraisal techniques to evaluate different projects.  | Apply the following to evaluate projects: <ol style="list-style-type: none"> <li>Payback</li> <li>Accounting rate of return</li> <li>Internal rate of return (IRR)</li> <li>Net present value (NPV)</li> </ol> | <ul style="list-style-type: none"> <li>Process and calculation</li> <li>Strengths and weaknesses</li> <li>Appropriate usage</li> <li>Use in prioritisation of mutually exclusive projects</li> </ul>   |   |
| 4. Discuss pricing strategies.  | Discuss: <ol style="list-style-type: none"> <li>Pricing decisions</li> <li>Pricing strategies</li> </ol>   | <ul style="list-style-type: none"> <li>Pricing decisions for maximising profit in imperfect markets</li> <li>Types of pricing strategies</li> <li>Financial consequences of pricing strategies</li> </ul>  | What pricing strategies are open to organisations operating in imperfect markets? How do these affect the capital investment decision process?  |

# 第2节： 投资决策

组织需要配置资源和关键战略行动，确保战略得到妥善执行。资本投资决策是面对竞争性需求进行资源配置的主要手段。本节涵盖了项目决策的标准、过程和方法，尤其是数字化转型项目的财务评估。

| 主要学习成果              | 细分学习成果   | 知识点  | 注释  |
|---------------------|--|--|---|
| 1. 应用决策所需的数据。       | 将以下内容应用于决策：<br>a. 相关现金流<br>b. 非财务信息                                | <ul style="list-style-type: none"><li>增量现金流</li><li>税收、通胀及其他因素</li><li>永续性</li><li>定性问题</li><li>数据的来源和完整性</li><li>商业智能系统的作用</li></ul>                      | 决策质量取决于决策者手中的数据质量和类型。决策者制定中期决策需要哪些数据？从哪里获得这些数据？在数字世界中，数据将来自数据湖（Data Lake）、数据仓库和商业智能系统。                                    |
| 2. 解释决策过程中的步骤和相关问题。 | 解释：<br>a. 投资决策过程<br>b. 折现<br>c. 资本投资实物期权法                          | <ul style="list-style-type: none"><li>提案的发起、资本预算的创建、通过/不通过决策模式</li><li>货币的时间价值</li><li>对比年金</li><li>资本配给的盈利指数</li><li>决定开展后续投资、放弃或等待（资本支出作为实物期权）</li></ul> | <p>对于简单或复杂的投资，决策过程由哪些步骤组成？采用的方法背后有哪些关键概念？接受项目的标准是什么？不确定性如何处理？</p> <p>该部分介绍了项目评估方法的直接应用。应拓展此类方法，用于评估不同于其他资本项目的数字化转型项目。</p> |
| 3. 应用投资评估方法评估不同项目。  | 应用以下内容评估项目：<br>a. 回收期法<br>b. 会计收益率<br>c. 内部回报率（IRR）<br>d. 净现值（NPV） | <ul style="list-style-type: none"><li>过程和计算</li><li>优缺点</li><li>适当使用</li><li>互斥项目的优先级排序</li></ul>  |   |
| 4. 讨论定价策略。          | 讨论：<br>a. 定价决策<br>b. 定价策略  | <ul style="list-style-type: none"><li>在不完全市场中实现利润最大化的定价决策</li><li>定价策略的类型</li><li>定价策略的财务影响</li></ul>  | 在不完全市场经营的组织可选择哪些定价策略？这些如何影响资本投资决策过程？  |

# Section 3:

## Managing and controlling the performance of organisational units

The structure and strategies of organisations should align with each other to ensure effective strategy implementation. Responsibility centres are the organisational units that are allocated resources and charged with implementing the organisational strategy. This section shows how to manage the performance of these organisational units to ensure that they achieve the strategic and other corporate objectives. Key concepts, techniques and issues are explored and examined.

| Lead outcome  | Component outcome   | Topics to be covered  | Explanatory notes  |
|---|---|---|--|
| 1. Analyse the performance of responsibility centres and prepare reports.                                   | a. Analyse performance of cost centres, revenue centres, profit centres, and investment centres.<br>b. Prepare reports for decision-making. | <ul style="list-style-type: none"> <li>Objectives of each responsibility centre</li> <li>Controllable and uncontrollable costs and revenue</li> <li>Costs variability, attributable costs and revenue and identification of appropriate measures of performance</li> <li>Use of data analytics in performance management of responsibility centres</li> </ul>   | What are responsibility centres, and how should they be matched to the strategy of organisations? What are the KPIs of each type of responsibility centre? How is their performance evaluated, and why? What kinds of reports are prepared for responsibility centre managers? How do they use analytics, visualisation and self-service technologies to enhance the performance management of responsibility centres? |
| 2. Discuss various approaches to the performance and control of organisations.                              | a. Discuss budgets and performance evaluation.<br>b. Discuss other approaches to performance evaluation.                                    | <ul style="list-style-type: none"> <li>Key performance indicators (e.g., profitability, liquidity, asset turnover, return on investment and economic value)</li> <li>Benchmarking (internal and external)</li> <li>Non-financial performance indicators</li> <li>Balanced scorecard</li> </ul>  | How are budgets used to evaluate the performance of responsibility centres? What is the best practice in this area? How are other methodologies like the balanced scorecard useful in managing performance?  |
| 3. Explain the behavioural and transfer pricing issues related to the management of responsibility centres. | Explain:<br>a. Behavioural issues<br>b. Use and ethics of transfer pricing  | <ul style="list-style-type: none"> <li>Internal competition</li> <li>Internal trading</li> <li>Transfer pricing for intermediate goods where markets exist and where no markets exist</li> <li>Types of transfer prices and when to use them</li> <li>Effect of transfer pricing on autonomy, and motivation of managers of responsibility centre</li> <li>Effect of transfer pricing on responsibility centre and group profitability</li> </ul> | What are the behavioural issues in responsibility centre performance management – in particular as they affect controllable and non-controllable costs and revenue? How should they be managed so that responsibility centres work effectively with each other to maximise the performance of the whole organisation rather than each responsibility centre? What role can transfer pricing play in this area?         |

# 第 3 节： 组织内部绩效管理与控制

组织的结构和战略应保持一致，才能确保有效执行战略。责任中心指负责配置资源并执行战略的相关部门。本节介绍如何管理这些部门的绩效，从而能够实现战略目标和其他公司目标。本节将探索和剖析关键概念、方法和问题。

| 主要学习成果                       | 细分学习成果   | 知识点  | 注释   |
|------------------------------|--|--|--|
| 1. 分析责任中心的绩效并编制报告。           | a. 分析成本中心、收入中心、利润中心和投资中心的绩效。<br>b. 编制报告，助力决策制定 | <ul style="list-style-type: none"><li>各责任中心的目标</li><li>可控和不可控成本和收入</li><li>成本可变性、可归属成本和收入，以及绩效评估标准的确定</li><li>应用数据分析管理责任中心绩效</li></ul>   | 什么是责任中心？责任中心应该如何适配组织的战略？各责任中心的KPI是什么？如何评估责任中心的绩效，以及为什么？为责任中心负责人提供哪些类型的报告？如何通过分析、数据可视化和自助服务技术加强责任中心的绩效管理？ |
| 2. 讨论组织绩效管理和控制的各种方法。         | a. 讨论预算和绩效评估。<br>b. 讨论绩效评估的其他方法。               | <ul style="list-style-type: none"><li>关键绩效指标（例如，盈利性、流动性、资产周转率、投资回报率和经济价值）</li><li>对标法（内部和外部）</li><li>非财务绩效指标</li><li>平衡计分卡</li></ul>   | 如何通过预算来评估责任中心的绩效？该领域的最佳实践案例有哪些？平衡计分卡等其他方法在绩效管理方面的作用如何？   |
| 3. 解释与责任中心管理相关的行为学问题和转让定价问题。 | 解释：<br>a. 行为学问题<br>b. 转让定价的使用和道德               | <ul style="list-style-type: none"><li>内部竞争</li><li>内部交易</li><li>存在外部市场和不存在外部市场情况下的中间产品转让定价</li><li>转让价格类型及适用情况</li><li>转让定价对责任中心负责人自主权及积极性的影响</li><li>转让定价对责任中心和集团盈利性的影响</li></ul> | 责任中心绩效管理中的行为学问题是什么——尤其是在影响可控和不可控成本和收入方面？应该如何管理才能让责任中心实现有效协作，最大限度地提高组织整体绩效，而非各自为战？转让定价在该方面可以发挥什么作用？       |



# Section 4:

## Risk and control


Risk is inherent in the operations of all organisations. This section analyses the risks and uncertainties that organisations face in the medium term. The risks are mainly operational in nature.

| Lead outcome   | Component outcome  | Topics to be covered   | Explanatory notes   |
|--|--|--|---|
| 1. Analyse risk and uncertainty associated with medium-term decision-making. | Conduct:<br>a. Sensitivity analysis<br>b. Analysis of risk | <ul style="list-style-type: none"><li>• Quantification of risk</li><li>• Use of probabilistic models to interpret the distribution of project outcomes</li><li>• Stress-testing of projects</li><li>• Decision trees</li><li>• Decision-making under uncertainty</li></ul> | What risks do organisations face concerning capital investment decision-making and the implementation of those decisions? How are those risks incorporated in the decision-making process and managed in the implementation of the decisions? |
| 2. Analyse types of risk in the medium term.                                 | a. Analyse types of risk<br>b. Manage risk                 | <ul style="list-style-type: none"><li>• Upside and downside risks</li><li>• TARA framework – transfer, avoid, reduce, accept</li><li>• Business risks</li><li>• Use of information systems and data in managing risks</li></ul>  |   |

# 第 4 节： 风险与控制

风险是所有组织运营中固有的，本节分析组织在中期面临的风险和不确定性。这里主要讲解运营层面的风险。

| 主要学习成果                | 细分学习成果    | 知识点   | 注释  |
|-----------------------|-----------|---|---|
| 1. 分析与中期决策相关的风险和不确定性。 | 开展        | <ul style="list-style-type: none"><li>• 风险量化</li><li>• 使用概率模型来解读项目结果分布</li><li>• 项目压力测试</li><li>• 决策树</li><li>• 不确定条件下的决策</li></ul>       | 组织在资本投资决策和决策实施方面面临哪些风险？如何将风险纳入决策过程并执行决策时进行管理？ |
|                       | a. 敏感性分析  |   |   |
|                       | b. 风险分析   |   |   |
| 2. 分析中期风险类型。          | a. 分析风险类型 | <ul style="list-style-type: none"><li>• 上行和下行风险</li><li>• TARA 框架——风险转移、规避风险、降低风险、接受风险</li><li>• 商业风险</li><li>• 在管理风险中使用信息系统和数据</li></ul> |   |
|                       | b. 管理风险   |   |   |

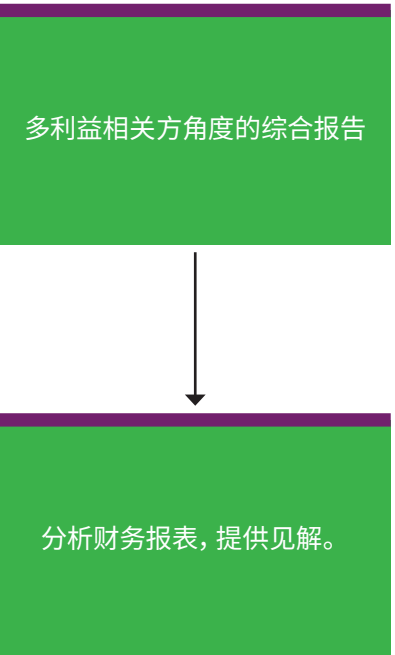
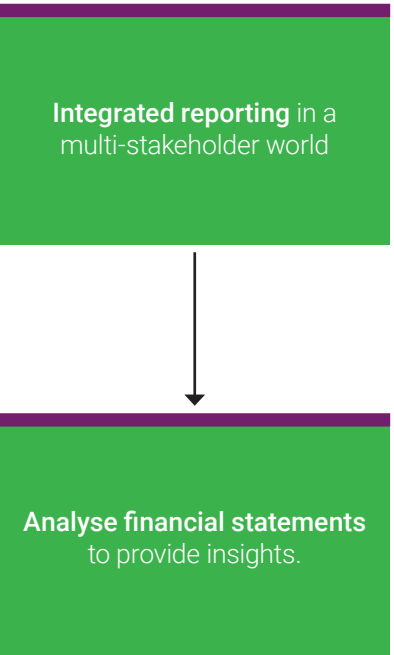


# Module 3:

## Advanced Financial Management and Reporting

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# 模块三：高级财务 管理和报告



# Section 1:

## Financing capital projects

The topics covered relate to disclosures outside the financial accounts that are essential to conducting conversations with different parts of the business performance.

| Lead outcome  | Component outcome   | Topics to be covered   | Explanatory notes  |
|---|---|--|--|
| 1. Compare and contrast types and sources of long-term funds. | Compare and contrast:<br>a. Long-term debt<br>b. Markets for long-term funds<br>c. Equity finance | <ul style="list-style-type: none"><li>• Characteristics of different types of shares and long-term debts</li><li>• Ordinary and preference shares</li><li>• Bonds and other types of long-term debt</li><li>• Operations of stock and bond markets</li><li>• Issuance of shares and bonds</li><li>• Role of advisers</li></ul> | What are the types of funds that can be used to finance medium- to long-term projects? What are their unique and shared profiles and under what conditions are they suitable for organisations seeking long-term funds? What is the impact of these funds on the risk profile of organisations? Where can these funds be sourced? What are the criteria that organisations must fulfil to access funds from these sources? |
| 2. Calculate cost of long-term funds.                         | Calculate:<br>a. Cost of equity<br>b. Cost of debt<br>c. Weighted average cost of capital         | <ul style="list-style-type: none"><li>• Cost of equity using dividend valuation model (with or without growth in dividends)</li><li>• Post-tax cost of bank borrowing</li><li>• Yield to maturity of bonds and post-tax cost of bonds</li><li>• Post-tax costs of convertible bonds up to and including conversion</li></ul>   | What is the cost of each type of fund? What is the cost of the total funds used by the organisation to fund its projects? How can the organisation minimise the cost of funds whilst ensuring the availability of adequate funds at the right time and at the same time maintaining an appropriate risk profile?   |



# 第 1 节： 资本项目融资

涵盖的知识点包括财务报表以外的信息披露，对于与业务各环节沟通有着重要意义。

| 主要学习成果             | 细分学习成果                                   | 知识点  | 注释   |
|--------------------|--|--|--|
| 1. 比较和对比长期资金的类型和来源 | 比较和对比：<br>a. 长期债<br>b. 长期融资市场<br>c. 权益融资 | <ul style="list-style-type: none"><li>• 不同类型股份和长期债的特点</li><li>• 普通股和优先股</li><li>• 债券和其他类型的长期债</li><li>• 股票和债券市场的运作</li><li>• 发行股票和债券</li><li>• 咨询顾问的角色</li></ul> | 能够资助中长期项目的资金类型有哪些？有哪些独特特征和共性特征？在什么条件下适合需要长期资金的组织？这些资金对组织的风险状况有何影响？这些资金从哪里获取？组织必须满足哪些标准才能从这些来源获得资金？ |
| 2. 计算长期资金的成本。      | 计算：<br>a. 股本成本<br>b. 债务成本<br>c. 加权平均融资成本 | <ul style="list-style-type: none"><li>• 基于股利估值模型的权益成本计算（含/不含股利增长）</li><li>• 银行借款的税后成本</li><li>• 债券的到期收益率和债券的税后成本</li><li>• 可转债的税后成本（转股前和转股时）</li></ul>           | 每种资金的成本是多少？组织在项目资助上的总资金成本是多少？组织如何在确保适时获得充足资金的同时，合理控制风险，从而最大限度降低资金成本？                               |

# Section 2:

## Reporting and Analysis

### Section 2.1: Integrated reporting

In a multi-stakeholder world, there has been a call for broader forms of reporting to cover wider audiences and issues of concern to them. The International Integrated Reporting Framework developed by the International Integrated Reporting Council (IIRC) is one of the most influential frameworks that seek to fulfil this role. This section introduces students to the framework and its components.

| Lead outcome  | Component outcome  | Topics to be covered   | Explanatory notes   |
|---|--|--|---|
| 1. Discuss the International <IR> Framework activities. | <div>a. Describe the role of the International Integrated Reporting Council.</div> <div>b. Explain integrated thinking.</div> <div>c. Discuss the International &lt;IR&gt; Framework.</div>  | <div>• Context of integrated reporting</div> <div>• International Integrated Reporting Council</div> <div>• Integrated thinking</div> <div>• International &lt;IR&gt; Framework</div> <div>• Benefits and limitations of the Framework</div> | This section looks at the International <IR> Framework as a means of addressing the need for more comprehensive forms of reporting in a multi-stakeholder world. It introduces the role of the IIRC and uses the concept of integrated thinking as the foundational concept of the International <IR> Framework. It also discusses the framework, its benefits and limitations. |
| 2. Explain the Six Capitals of Integrated Reporting.    | <div>Explain the measurement and disclosure issues of:</div> <div>a. Financial capital</div> <div>b. Manufactured capital</div> <div>c. Intellectual capital</div> <div>d. Human capital</div> <div>e. Social and relational capital</div> <div>f. Natural capital</div> | <div>• Definition of the six capitals</div> <div>• Measurement and disclosure issues relating to the six capitals</div>  | The six capitals are a crucial part of the International <IR> Framework. This section defines the six capitals and explains the measurement and disclosure issues relating to them.   |

# 第2节：报告和分析

## 第2-1节：综合报告

在一个多方利益相关者的世界中，人们呼吁采用更广泛的报告形式，以涵盖更广泛的受众和他们关心的问题。基于此，国际综合报告委员会 (IIRC) 发布了国际综合报告框架——该领域最具影响力的框架之一。本节介绍了这一框架及其主要内容。

| 主要学习成果            | 细分学习成果  | 知识点  | 注释   |
|-------------------|---|--|--|
| 1. 讨论国际综合报告框架的活动。 | <div>a. 说明国际综合报告委员会的角色。</div> <div>b. 解释综合思维。</div> <div>c. 讨论国际综合报告框架。</div>   | <div>• 综合报告的背景</div> <div>• 国际综合报告委员会</div> <div>• 综合思维</div> <div>• 国际综合报告框架</div> <div>• 框架的优点和局限性</div> | 本节介绍了国际综合报告框架如何更全面满足多利益相关方的需求。本节介绍了 IIRC 的角色，以及国际综合报告框架的基本概念：综合思维。本节还讨论了框架、优点和局限性。 |
| 2. 解释综合报告的六项资本要素。 | <div>解释以下资本要素的计量和披露问题：</div> <div>a. 财务资本</div> <div>b. 制造资本</div> <div>c. 智力资本</div> <div>d. 人力资本</div> <div>e. 社会与关系资本</div> <div>f. 自然资本</div> | <div>• 六项资本要素定义</div> <div>• 六项资本要素的计量和披露问题</div>  | 六项资本要素是国际综合报告框架的重要组成部分。本节定义了六项资本要素并解释了与其相关的计量和披露问题。                                |

# Section 2:

## Reporting and Analysis

### Section 2.2: Analysing financial statements

The analyses of financial statements enable organisations to explain their performance and to compare their performance and prospects over time and against others. It can show how vulnerable they and their business models are to disruption. This section shows how these analyses are conducted and their limitations.

| Lead outcome  | Component outcome   | Topics to be covered   | Explanatory notes   |
|---|---|--|---|
| 1. Analyse financial statements of organisations.                                       | Analyse financial statements to provide insight on:<br>a. Performance<br>b. Position<br>c. Adaptability<br>d. Prospects | <ul style="list-style-type: none"><li>• Ratio analysis</li><li>• Interpretation of ratios</li><li>• Reporting of ratios along the dimensions of the Gartner Data Analytics maturity model – descriptive, diagnostic, predictive and prescriptive</li><li>• Link to the organisation’s business model</li></ul> | The financial statements narrate how organisations create and preserve value using financial numbers. Analyses of financial statements allow finance professionals to go beyond the numbers and put the narrative into an everyday business language to facilitate discussions and collaboration with the rest of the organisation. The analysis could use the Gartner Data Analytics model, which presents information as descriptive, diagnostic, predictive and prescriptive. Thus, it will cover hindsight, insight and foresight into the organisation’s performance, position, resilience (or adaptability) and prospects. The analyses can be linked to the organisation’s business model. |
| 2. Recommend actions based on insights from the interpretation of financial statements. | a. Recommend actions  | <ul style="list-style-type: none"><li>• Linkages between different areas of performance</li><li>• Predictive and prescriptive ratios</li><li>• Impact of recommendations on the broader organisational ecosystem</li></ul>   | Draw logical conclusions from the analysis. The focus is mainly on predictive and prescriptive areas of data analytics. The recommendations should also be organisation-wide and must encompass the ecosystem. A link with the business model framework in module 1 of the DMA II is essential.   |
| 3. Discuss the limitations of the tools used for interpreting financial statements.     | Discuss:<br>a. Data limitations<br>b. Limitations of ratio analysis   | <ul style="list-style-type: none"><li>• Quality and type of data used</li><li>• Comparability – both in the segment and internationally</li></ul>  | What are the limitations of the data and techniques used in the analyses of financial statements? How do they affect the recommendations? How could they be overcome?   |

# 第2节：报告和分析

## 第2-2：财务报表分析

通过财务报表分析，组织能够解读绩效表现，并将其绩效和前景与其他组织进行比较，同时也可以显示组织及其商业模式的脆弱点。本节展示了如何进行报表分析及其局限性。

| 主要学习成果                | 细分学习成果   | 知识点  | 注释  |
|-----------------------|--|--|---|
| 1. 分析组织的财务报表。         | 分析财务报表，提供以下方面的见解：<br>a. 绩效<br>b. 状况<br>c. 适应性<br>d. 前景 | <ul style="list-style-type: none"><li>比率分析</li><li>对比率的解释</li><li>基于Gartner数据分析成熟度模型的几个维度报告相关比率——说明性、诊断性、预测性和规范性</li><li>与组织的商业模式相关联</li></ul> | 财务报表讲述了组织如何使用财务数字创造并维护价值。通过财务报表分析，财务人员能够跳出数字，用日常业务语言讲述，从而与组织其他部门推进讨论和协作。可使用Gartner 数据分析模型开展分析，呈现具有说明性、诊断性、预测性和规范性的信息，对组织的绩效、状况、韧性（或适应力）开展回顾、洞察和前瞻分析。这些分析可以与组织的商业模式联系起来。 |
| 2. 根据财务报表诠释的内容做出行动建议。 | a. 行动建议  | <ul style="list-style-type: none"><li>不同绩效领域之间的联系</li><li>预测性比率和规范性比率</li><li>提出的建议对组织生态系统的影响</li></ul>  | 从分析中得出合乎逻辑的结论。重点主要是数据分析的预测性和规范性。这些建议还应该针对组织整体，且必须涵盖整个生态系统。与DMA II 模块一中的商业模型框架相关联至关重要。   |
| 3. 讨论财务报表分析工具的局限性。    | 讨论：<br>a. 数据限制<br>b. 比率分析的局限性                          | <ul style="list-style-type: none"><li>所用数据的质量和类型</li><li>在细分市场和国际上的可比性</li></ul>   | 财务报表分析中使用的数据和方法有哪些局限？对行动建议会产生什么影响？如何克服？   |







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