

Financial Statements Interpretation for Decision-makers (new)

Highly profitable enterprises won't go bankrupt; fast-growing companies won't have to tackle cash flow problems; companies will not face insolvency as long as they still own assets; enterprises can invest their employee housing reserve funds. If you agree to any of the above statements, then you urgently require to upgrade your financial knowledge as these are all common misunderstandings of executives with non-financial background (even including some financial professionals).

Objective

The specific objective of this programme is to enable participants to develop an understanding of how to read, understand, and analyse a firm's financial statements in light of its business strategies for the purpose of evaluating past performance and projecting future performance. We adopt a user perspective, rather than a producer one, because most business people are users of financial statements, internal (managers, executives) or external (investors, analysts...), rather than preparers of financial statements.

Who Should Attend

This programme is designed for non-financial mid/senior managers whose work involves financial statements interpretation.

Programme Benefits

The programme will help participants to:

- Communicate more effectively with finance department
- Assess a company's business performance and its market value in a correct way
- Understand implied problems in terms of operation and strategy behind the seemingly boring financial data
- Use accounting information effectively while in making external decisions
- Understand the process of accumulating, identifying, measuring and recording economic information
- Appreciate the use of accounting information for external decision-making
- Master the different "tools" used to perform a financial statement analysis

Programme Coverage

- Accounting - the language of business
- The accounting model
- International and comparative financial accounting
- Financial statements analysis

Programme Schedule

Day 1	
morning	Introduction <ul style="list-style-type: none">• Definition of financial accounting• Users of financial accounting• Introduction to the accounting process
afternoon	Presentation of the Financial Statements (1)

	<ul style="list-style-type: none"> • Balance sheet • Income statement • Notes to financial statements • Cash flow statement Business Game (1)
Day 2	
morning	Business Game (2) Presentation of the Financial Statements (2) <ul style="list-style-type: none"> • Balance sheet • Income statement • Notes to financial statements • Cash flow statement
afternoon	Accounting Principles and Preparation of Financial Statements Accounting Principles End-of-period Entries <ul style="list-style-type: none"> • Adjusting entries • Change in value of fixed assets • Change in value of current assets • Other entries and adjustments (errors, inventory) Tangible Assets <ul style="list-style-type: none"> • Basic principles: definition, difference between tangible assets and inventories, difference between tangible assets and expenses • Acquisition: definition of acquisition cost • Depreciation: main concepts, straight line and declining balance methods, how to record depreciation
Day 3	
morning	Intangible Assets <ul style="list-style-type: none"> • Definition • Recognition • Treatment of changes in value • Accounting for R&D Intercompany Investments and Business Combinations <ul style="list-style-type: none"> • Types of financial assets • Treatment of changes in value • Consolidation: full consolidation, equity method and proportional consolidation • Accounting for goodwill
afternoon	Short-term Liquidity Capital Structure and Solvency
Day 4	
morning	Comprehensive Analysis on Balance Sheet (Group Work) Income Statement Analysis
afternoon	Cash Flow Statement Analysis Summary of Ratio Analysis

* Daily Schedules are subject to change.

Programme Director

Ding Yuan



Associate Professor of Accounting, CEIBS
French National Doctoral Tutorship Qualification in Accounting

EDUCATIONAL BACKGROUND:

Ph. D. in Accounting, University Montesquieu Bordeaux IV, France

Master in Enterprises Administration, University of Poitiers, France

TEACHING/RESEARCH INTERESTS:

Professor Ding is Professor of Associate Accounting at CEIBS. Prior to joining CEIBS, he was a tenured faculty member of HEC School of Management, Paris, France. He is the Academic Deputy President, Research Centre of Complex Data Analysis of Beihang University, Beijing, China, and member of European Accounting Association, French Accounting Association and American Accounting Association. He is also Board Member of the Global Perspectives on Accounting Education Journal and Editorial Review Board Member of The International Journal of Accounting. His current research is focused on intangibles, international accounting harmonisation, earnings management, corporate governance issues, and accounting reform in China. He has received the CEIBS Teaching Excellence Award in 2005.

ACADEMIC ACHIEVEMENTS:

Professor Ding's research has been published in *Journal of Accounting and Public Policy*, *European Accounting Review*, *Abacus*, *The International Journal of Accounting*, *Review of Accounting and Finance*, *Advances in International Accounting*, *Managerial Finance*, *Corporate Governance: An International Review*, *International Journal of Disclosure and Governance* and several leading French academic journals.

Dates/Language/Venue

May 14 – 17, 2007 / Chinese / Shanghai (CEIBS Shanghai campus, 699 Hongfeng Road, Pudong, Shanghai).

Admissions Procedures

Applications are reviewed as they arrive. Completed applications must be received 20 working days before the start of the programme. Any applications received after that date will be considered on a space-available basis. Please address all applications and enquiries to our customer service team in Shanghai, Beijing or Shenzhen.

Fee

The cost of the programme is RMB24,800, which includes tuition, case licensing fees, lunches, stationery, other course materials, and interpretation and translation fees if required. The full fee must be paid no later than 15 working days before the start of the programme. Applications made within 15 working days of the start of a programme require immediate payment.

Cancellations

If a confirmed booking is cancelled within 15 working days of the start of the programme, or if the applicant fails to attend the programme, a cancellation fee equaling to 20 percent of the total programme fee will be charged. If an applicant is unable to attend the programme, the applicant may transfer to another CEIBS Executive Education Programme within the same calendar year. When a request to substitute participant(s) for the same programme is made less than 15 working days prior to the start of the programme, the seat(s) will not be guaranteed.

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决策者的财务报表解析课程（新）

盈利状况很好的企业是不会倒闭的；快速发展的公司不会出现现金流问题；只要公司还有资产，就不会资不抵债；企业可以用现有的公积金进行投资。只要你认为以上任何一个陈述是正确的，那你的财务知识就急待提高。因为以上四种陈述，是非财务背景的管理人员（甚至一些财务专业人士）在理解上经常出现的误区。

目标

本课程的主要目的在于帮助学员从战略的角度出发，通过对财务报表的解读与分析来评估企业以往的业绩并预测其未来的发展状况。因此本课程将从报表使用者而非制作者的角度来研究此类问题。

对象

本课程适合在日常管理工作中会运用到财务报表的非财务专业的中高层管理人士。

受益

本课程将帮助学员：

- 与财务部门进行更为有效的沟通
- 正确评估企业的经营业绩及其市场价值
- 了解枯燥的财务数据背后所隐含的运营与战略问题
- 在制定对外决策时有效利用会计信息
- 了解累积、确定、衡量和记录经济信息的流程
- 掌握用于财务报表分析的各类工具

课程内容

- 会计学——商业用语
- 会计模式
- 国际及比较财务会计
- 财务报表分析

课程安排

第一天	
上午	导论 <ul style="list-style-type: none"> • 财务会计概念 • 财务会计的使用者 • 会计流程介绍
下午	财务报表讲解（1） <ul style="list-style-type: none"> • 资产负债表 • 损益表 • 财务报表附注 • 现金流报表

	商务模拟 (1)
第二天	
上午	商务模拟 (2) 财务报表讲解 (2) <ul style="list-style-type: none"> • 资产负债表 • 损益表 • 财务报表附注 • 现金流报表
下午	会计原理与财务报表编制 会计原理 期末分录 <ul style="list-style-type: none"> • 调整分录 • 固定资产价值变动 • 流动资产价值变动 • 其他分录与调整 (错误、存货) 有形资产 <ul style="list-style-type: none"> • 基本原理: 定义、有形资产与库存的区别、有形资产与支出的区别 • 购置: 购置成本的定义 • 折旧: 主要概念、直线法和余额递减法、如何记录折旧
第三天	
上午	无形资产 <ul style="list-style-type: none"> • 概念 • 确认 • 价值变动处理 • 研发会计 公司间的相互投资与企业合并 <ul style="list-style-type: none"> • 财务资产的类别 • 价值变动处理 • 合并: 完全合并、权益法和比例合并法 • 商誉会计
下午	短期偿债能力 资本结构与偿债能力
第四天	
上午	资产负债表综合分析 (分组进行) 损益表分析
下午	现金流报表分析 财务比率分析总结

* 课程安排以最后确认为准。

课程主任**丁远**

中欧国际工商学院会计学副教授
法国会计学国家博士生导师资格

教育背景：

法国波尔多第四大学，会计学博士学位

法国普瓦捷大学，企业管理硕士学位

教学/研究领域：

丁教授是中欧国际工商学院会计学副教授。在加入中欧之前，他是法国 HEC 管理学院会计与管理控制系的终身教授。他是北京航空航天大学复杂数据分析研究中心学术副主任，欧洲会计学会、法国会计学会及美国会计学会成员，《会计教育全球视野期刊》和《国际会计学杂志》的编委。他在 2005 年获得中欧国际工商学院教学优秀奖。他目前的研究主要集中于无形资产、国际会计协调、盈余管理、公司治理问题和中国会计改革。

学术成就：

丁教授的研究成果发表于《会计学 and 公共政策期刊》、《欧洲会计学评论》、《算盘》杂志、《国际会计学期刊》、《会计学 and 金融学评论》、《国际会计前沿》、《管理财务》、《公司治理：国际评论》、《国际财务披露和公司治理期刊》和一些法国主要学术期刊。

日期/语言/地点

2007年5月14日-17日 / 汉语 / 上海（上海市浦东红枫路699号中欧国际工商学院）。

申请程序

申请表必须在开课前20个工作日内寄到。所有申请根据先后顺序进行审核。开课前20个工作日内收到的申请视具体情况而定。如需申请表或咨询详情，请联络我院位于上海、北京和深圳的客户服务小组。

收费

整个课程费用为人民币24,800元，包括学费、案例使用费、午餐费、资料费、文具费、其他相关材料费，以及口译和笔译费用（如有需要）。课程费用应在开课前15个工作日内全部缴清。开课前15个工作日内提出申请时需立即付费。

撤销报名

开课前15个工作日内要求撤销报名，或指定学员未能上课，我们将收取课程费用的20%作为手续费。如果学员因无法参与课程而要求转至中欧国际工商学院其他高层经理培训课程，必须在同一年度内进行课程的更换。开课前15个工作日内提出更换学员，其席位无法得到保证。

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