

Module B – Enhanced and Original Syllabus Mapping

MODULE B – CORPORATE FINANCING

Enhanced Syllabus			Original Syllabus
Learning Outcomes	Topics	Competency 1, 2, 3	Learning Outcomes [Competency (1), (2), (3)]
LO1	Strategic management Analyze and advise upon an organisations' strategy:		
1.01	<ul style="list-style-type: none"> Strategy formation process, including data gathering structures, SWOT analysis and PESTE analysis 	3	1.01(2), 2.01(1), 2.02 (1)
1.02	<ul style="list-style-type: none"> Project appraisal techniques and process 	3	1.03(3)
1.03	<ul style="list-style-type: none"> Post-appraisal audit of projects 	3	1.04(2)
LO2	Performance Control Design, implement and review of performance measurement and control systems in organisations:		
2.01	<ul style="list-style-type: none"> Performance measurement systems 	3	3.02(2), 3.03(3), 3.04(3), 3.05(3), 3.07(2), 3.09(3), 3.10(1)
2.02	<ul style="list-style-type: none"> Performance indicators and measures for organizational units 	3	3.01(3), 3.08(3)
2.03	<ul style="list-style-type: none"> Cost measurement and analysis in service and manufacturing environments 	2	3.06(3), 4.05(2), 5.01(2)

Fields of Competency under enhanced syllabus: 1. Awareness, 2. Knowledge, 3. Application

Fields of Competency under original syllabus: (1) General awareness, (2) Good understanding, (3) Comprehensive Mastery

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Learning Outcomes	Topics	Competency 1, 2, 3	Learning Outcomes [Competency (1), (2), (3)]
2.04	<ul style="list-style-type: none"> Management of intra- and inter-organisational relationships 	2	1.02(2), 2.03(2), 4.01(2), 4.02(1)
2.05	<ul style="list-style-type: none"> Behavioural and ethical aspects of control systems 	3	3.11(2), 5.02(2), 5.03(1), 13.01(3), 13.02(3)
LO3	Financial analysis Analyse and advise upon an organisations' financial strategy:		
3.01	<ul style="list-style-type: none"> Business plans 	2	1.05(1), 1.07(3), 7.01(3)
3.02	<ul style="list-style-type: none"> Cash flow statements 	3	7.03(3), 7.04(3)
3.03	<ul style="list-style-type: none"> Profitability projections 	3	7.05(3)
3.04	<ul style="list-style-type: none"> Liquidity and solvency positions 	2	7.05(3)
3.05	<ul style="list-style-type: none"> Sensitivity analysis 	3	1.06(2), 7.08(2)
LO4	Short and medium term financial management Identify and evaluate the short and medium term financial requirements of an organisation:		
4.01	<ul style="list-style-type: none"> Cash management and forecasting 	3	9.02(2), 9.03(1)
4.02	<ul style="list-style-type: none"> Financial markets 	2	6.01(2)
4.03	<ul style="list-style-type: none"> Working capital management 	3	9.08(3), 9.09(2)
LO5	Treasury function Outline the objectives and operation of a treasury function in an organisation:		

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Learning Outcomes	Topics	Competency 1, 2, 3	Learning Outcomes [Competency (1), (2), (3)]
5.01	<ul style="list-style-type: none"> Objectives and internal management 	2	6.02(2), 7.02(2), 10.01(1), 10.02(2)
5.02	<ul style="list-style-type: none"> Information systems – internal and external 	2	6.03(1)
5.03	<ul style="list-style-type: none"> Controls 	2	8.03(1), 10.03(2), 10.04(2), 10.5(3)
5.04	<ul style="list-style-type: none"> Governance, audit and reporting 	2	8.02(2)
5.05	<ul style="list-style-type: none"> Relationship management 	2	10.07(2)
LO6	<p>Long term financial management Identify and evaluate the long term financial management position of a business and advise on relevant sources of finance and funding methods:</p>		
6.01	<ul style="list-style-type: none"> Capital structure 	3	9.01(3)
6.02	<ul style="list-style-type: none"> Cost of capital 	3	9.01(3)
6.03	<ul style="list-style-type: none"> Dividend decisions 	3	7.07(2)
6.04	<ul style="list-style-type: none"> Raising finance 	2	9.04(2), 9.05(2), 9.06(3), 9.07(2)
6.05	<ul style="list-style-type: none"> Corporate debt securities 	2	9.04(2)
LO7	<p>Risk identification and management Identify risks which a business is exposed to and apply appropriate risk management strategies:</p>		
7.01	<ul style="list-style-type: none"> Concept of financial risk and return 	3	8.01(3)
7.02	<ul style="list-style-type: none"> Identification and evaluation of business and financial risk 	3	7.06(2), 8.01(3)

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Learning Outcomes	Topics	Competency 1, 2, 3	Learning Outcomes [Competency (1), (2), (3)]
7.03	<ul style="list-style-type: none"> Measurement of risk 	2	11.01(2)
7.04	<ul style="list-style-type: none"> Risk management including the use of financial products, including derivatives 	2	8.04(2), 8.05(1), 8.06(1), 11.02(1), 11.03(1)
LO8	Business valuations Perform calculations and provide advice relating to the valuation of businesses:		
8.01	<ul style="list-style-type: none"> Company valuations, mergers and acquisitions and disposals 	2	10.06(3), 12.02(2)
LO9	Regulatory environment Discuss the regulatory environment and where appropriate apply ethical standards and professional and industry guidance:		
9.01	<ul style="list-style-type: none"> General 	2	6.02(2)
9.02	<ul style="list-style-type: none"> The Institute's Code of Ethics for Professional Accountants 	2	3.11(2)
9.03	<ul style="list-style-type: none"> Industry codes of conduct 	2	New learning outcome
9.04	<ul style="list-style-type: none"> Stock Exchange regulation and reporting requirements 	2	New learning outcome
LO10	Business combinations Discuss possible reasons for business combinations and the perceived advantages and disadvantages:		

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Learning Outcomes	Topics	Competency 1, 2, 3	Learning Outcomes [Competency (1), (2), (3)]
10.01	<ul style="list-style-type: none"> Regulation of takeovers and mergers 	2	New learning outcome
10.02	<ul style="list-style-type: none"> Due diligence 	2	New learning outcome
10.03	<ul style="list-style-type: none"> Context of takeover bid 	2	New learning outcome
10.04	<ul style="list-style-type: none"> Role of the professional adviser 	2	New learning outcome
LO11	Business failure and insolvency Identify and explain the key issues relating to business failure and insolvency:		
11.01	<ul style="list-style-type: none"> Key factors which lead to business failures 	2	12.01(2)
11.02	<ul style="list-style-type: none"> Common finance and treasury problem areas 	2	12.01(2)
11.03	<ul style="list-style-type: none"> Provision of basic advice on insolvency 	2	12.01(2)
LO12	Corporate reorganization and change Identify and explain the key issues relating to methods of change to corporate structures:		
12.01	<ul style="list-style-type: none"> Divestment and Demerger 	2	11.04(1), 12.01(2)
12.02	<ul style="list-style-type: none"> Public to private (delisting) 	2	New learning outcome
12.03	<ul style="list-style-type: none"> Management buy-out and mechanics 	2	12.01(2)
12.04	<ul style="list-style-type: none"> Alterations to capital 	2	12.01(2)

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Original Syllabus			
(1)	Implementation and development of the management accounting function	Dropped	4.03(2)
(2)	Organisation and Resource Management of the management accounting function	Dropped	4.04(1)

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