



## Course and Examination Fact Sheet: Autumn Semester 2025

### 7,206: Financial Management (SIM)

ECTS credits: 4

#### Overview examination/s

(binding regulations see below)

decentral - Audiovisual work, Digital, Group work group grade (50%)

Examination time: Term time

central - Written examination, Analog, Individual work individual grade (50%, 60 mins.)

Examination time: Lecture-free period

#### Attached courses

Timetable -- Language -- Lecturer

[7,206,1.00 Financial Management \(SIM\)](#) -- English -- [Truijens Thorsten](#)

#### Course information

##### Prerequisites

The course assumes that you have a basic knowledge in finance at the beginning of the course. A good reference point to examine whether you have the necessary background are the four chapters of the Higgins textbook (see course literature).

##### Learning objectives

The objectives of the course are:

- to provide a theoretical basis and a practical understanding of the principles of finance and accounting,
- to convey the major tools for a comprehensive corporate financial analysis,
- to establish the framework for financial performance measurement and management,
- to obtain a comprehensive understanding of value based management and
- to understand the practical implications of the value based management concept.

##### Content

The course focuses on value based management (VBM), one of the major financial topics of recent times. Starting with the basics of financial statement analysis, the course continues with the basics of business planning and management accounting, ending with the major topic of capital expenditure planning as well as enterprise valuation. Students will be exposed to the major concepts of enterprise valuation and identify and prioritize the value drivers which can be found in the corporate reality for different business models.

##### Structure and indications of the learning and teaching design

The course sessions comprise of plenary discussions and small cases, ending with relatively complex, real-world cases. You are required to prepare each class by studying the reading material for that session.

##### Literature

Robert C. Higgins, Analysis for Financial Management, 13th ed., McGraw Hill, 2022 (the 12th ed. is also fine for the course)



## Additional information

ESG content: Financial sustainability 5 hours

Please note that this course will not be open for bidding in the waiting list rounds. Students can bid for the course in the preliminary and main rounds only.

## Examination information

### Examination sub part/s

#### 1. Examination sub part (1/2)

##### Examination modalities

Examination type	Audiovisual work
Responsible for organisation	decentral
Examination form	Practical test
Examination mode	Digital
Time of examination	Term time
Examination execution	Asynchronous
Examination location	Off Campus
Grading type	Group work group grade
Weighting	50%
Duration	--

##### Languages

Question language: English  
Answer language: English

##### Remark

Groups / Topics to be defined

##### Examination-aid rule

Free aids provision

Basically, students are free to choose aids. Any restrictions are defined by the faculty members in charge of the examination under supplementary aids.

##### Supplementary aids

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#### 2. Examination sub part (2/2)

##### Examination modalities

Examination type	Written examination
Responsible for organisation	central
Examination form	Written exam
Examination mode	Analog
Time of examination	Lecture-free period
Examination execution	Synchronous
Examination location	On Campus
Grading type	Individual work individual grade
Weighting	50%
Duration	60 mins.



## Languages

Question language: English

Answer language: English

## Remark

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## Examination-aid rule

Open Book

Students are free to choose aids, apart from the following restrictions:

- pocket calculator models which are not part of the Texas Instruments TI-30 series, as well as any programmable electronic devices that are capable of communication such as electronic dictionaries, notebooks, tablets, smartphones, headsets, additional screens, etc. are not admissible;
- there is an option for faculty members to explicitly define exceptions under supplementary aids.

Procuring any aids, as well as ensuring their working order, is the exclusive responsibility of students.

## Supplementary aids

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## Content

- Financial Statement Analysis - Business Planning - Enterprise Valuation - Capital Expenditure Planning - Value Driver Analysis - Management Accounting

## Literature

Besides the main text book used in the course (Robert C. Higgins, Analysis for Financial Management), all additional literature contained in the course folder as well as the additional material passed out during the course are relevant.

### Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW51) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 43 (Freitag, 24. October 2025) are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 34 (Thursday, 21 August 2025);
- Examination information (supplementary aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 13. October 2025);
- Examination information (supplementary aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 43 (Freitag, 24. October 2025);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before ending with de-registration period in CW 45 (Monday, 03. November 2025).



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