

Mgt 106 Financial Management

Optional Unit. Without Mgt 106 Financial Management, you can still complete Diploma in Management. But if you want the financial management skill & Mgt 106 appears on your transcript, you can choose to study Mgt 106 & answer the following questions.

Slide 1 to 8

Q1.How do you understand the accounting system?

Slide 9 to 11

Q2 Explain how does accounting help the decision making process?

Slide 12to 21

Q3 Explain the followings

Balance Sheet ,Income Statement ,Statement of Cash Flows, Annual report, Assets -
Liabilities Owners/Equity

Q4.Write balance sheet equation.

Slide 22 to 23

Q5 Explain the process of transaction analysis

Slide 24 to33

Q6 Explain the advantages & disadvantages of the followings.

- Sole proprietorships
- Partnerships
- Corporations

Slide 34 to 40

Q7.Explain the followings

Paid-in capital, Par value (stated value), Paid-in capital in excess of par, formulas show the components of total paid-in capital

Slide 41 to 51

Q8 What is the role of auditing?

Slide 58 to 62

Q9 Explain the way to calculate the Income.

Slide 63 & 64

Q10. Describe the relation between revenue & expense.

Q11.Explain Income (profit)

Slide 65 to 69

Q12.Explain the ways to measure the income.

Slide 70 to 75

Q13 How can revenue be recognized?

Slide 76 to 78

Q14.Explain depreciation, Recognition of Expired Assets, , The balance sheet equation

Slide 79 to 81

Q15.Explain income statement

Slide 82 to 97

Q16 Describe

- the Relationship Between Income Statement and Balance Sheet
- Statement of Cash Flows
- Financing activities
- Cash dividends
- Statement of retained income

Slide 100 to 107

Q17. Describe the followings

- Earnings per Share (EPS)
- Price-Earnings (P-E) Ratio
- Dividend-Yield Ratio
- Dividend-Payout Ratio

Slide 111 to 117

Q18.Explain

- The Double-Entry Accounting System

- Ledger Accounts
- Debits and Credits

Slide 118 to 123

Q19. Explain the sequence of steps in recording transactions

Slide 124 to 134

Q20. Describe

- Journalizing Transactions
- Posting Transactions to the Ledger

Slide 135 to 139

Q21. Sketch Revenue and Expense Transactions

Slide 140 to 145

Q22. Explain

- Accumulated depreciation
- Trial balance

Slide 146 to 152

Q23. Explain the process of Deriving Financial Statements from the Trial Balance

Slide 153 to 158

Q24. Explain the use of Debt Ratios and Interest-Coverage Ratios

Slide 159 to 165

Q25. Explain the function of Statement of Cash Flows

Slide 166 to 170

Q26 What are the activities that affect the cash of the firm.

Slide 171 to 188

Q27. Explain the Approaches to Calculating the Cash Flow from Operating Activities

Slide 189 to 194

Q28. Explain the methods of Computing Cash Flows from Operating Activities

Slide 195 to 198

Q29.Explain the ways to compare the Income Statement and Cash Flow Statement

Slide 199 to 205

Q30.Explain Computing Cash Flows from Investing and Financing Activities

Slide 206 to 216

Q31.Explain Reconciliation of Net Income to Net Cash Provided by Operations

Slide 217 to 220

Q32.Explain how do the followings impact on net cash flow

- Gain or Loss on Disposal of Fixed Assets
- Gain or Loss on Early Retirement of Debt
- T-Account Approach