



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SRI LANKA**

**POSTGRADUATE DIPLOMA IN BUSINESS FINANCE AND STRATEGY (PGDBFS)**

**Module Code, Title Credit Value:** PGDBFS 202 Financial Strategy for Growth (FSG) -15 credits

**Level and Trimester:** PGDBFS Trimester 2

**Name of the Lecturer:** Thilanka B Warnakulasooriya, FCA, B.Com, MBA-Finance ( Col)

**Contact Hours:** 45

**Module Aims:** This module aims to get the students to practically examine the various financial strategies and methods used by companies to expand their businesses, with a particular attention to the key question of how a company can adopt best practices to grow while avoiding possible pitfalls and situations.

**Intended Learning Outcomes of the Module:**

By the end of this module, a student should be able to do the following.

**-Knowledge**

- Understand the importance of a growth strategy and of its financial implications in the turbulent international business and financial environment
- Analyze different growth stages and growth types with a special attention to their financial analyses
- Interpret the alternative drivers of growth as well as barriers of growth and analyse the financial implications of each of these alternatives
- Analyse the impact of growth in terms of the financial measurements studied in management accounting and control courses
- Debate the alternative ideas of financial growth in relation of different economic thinking

### **-Competencies**

- Refer to best practices of financial growth when discussing and debating financial growth strategies
- Relate this knowledge to case scenarios

### **-Skills**

- Lead any management-related discussion based on international (academic) developments in financial growth strategy
- Prepare suitable basic management reports reflecting such skills.

### **Module content:**

1. Nature of competition and the importance of developing a growth strategy – 10%
2. Financial analyses/implications of the identified stages and types of growth, with an attention to possible growth barriers – 25%
3. Analysis of effects of various financing methods including mergers and acquisition –25%
4. Strategic (management) consideration of alternative growth potentials – 20%
5. Combination of supplementary growth strategies – 10%
6. Reflecting on these materials in case scenarios – 10%

### **Learning and Teaching Methods:** (methods, formal contact hours, notional hours)

- Methods: Workshop style sessions adopting the PBL approach
- Formal contact hours: 45 hours
- Notional hours (including formal contract hours): 120 hours

**Assessment Methods:**

40% - In-course assignment: 2500 – 3000 word essay illustrating how both strategic concepts and financial numbers can be used to discuss the issues of business expansion

60% - Final unseen exam: 3-hour closed book exam

**Course Reading Materials:**

Main text: Rupert Merson (2016) *Growing a Business: Strategies for leaders and Entrepreneurs*, Profile Books.

Same reading materials used for PGDBFS 202 to reinforce the idea of financial growth strategy.