

战略商业领袖 (SBL) - 财会专业人才的必修课

ACCA中国
代怡



Think Ahead

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Public



Applied knowledge

Business and Technology (BT)
Financial Accounting (FA)
Management Accounting (MA)

基础知识入门

Applied skill

Corporate and Business Law (LW)
Taxation (TX)
Financial Reporting (FR)
Performance Management (PM)
Financial Management (FM)
Audit and Assurance (AA)

各技能展现

Strategic professional

Strategic Business Reporting (SBR)

Strategic Business Leader (SBL)

Advanced Financial Management (AFM)
Advanced Audit and Assurance (AAA)

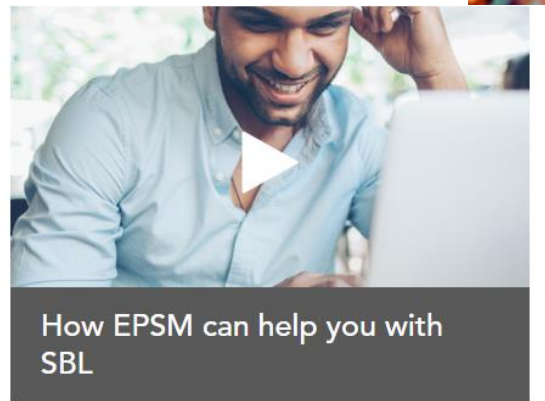
综合实力提升

Ethics and Professional Skills module

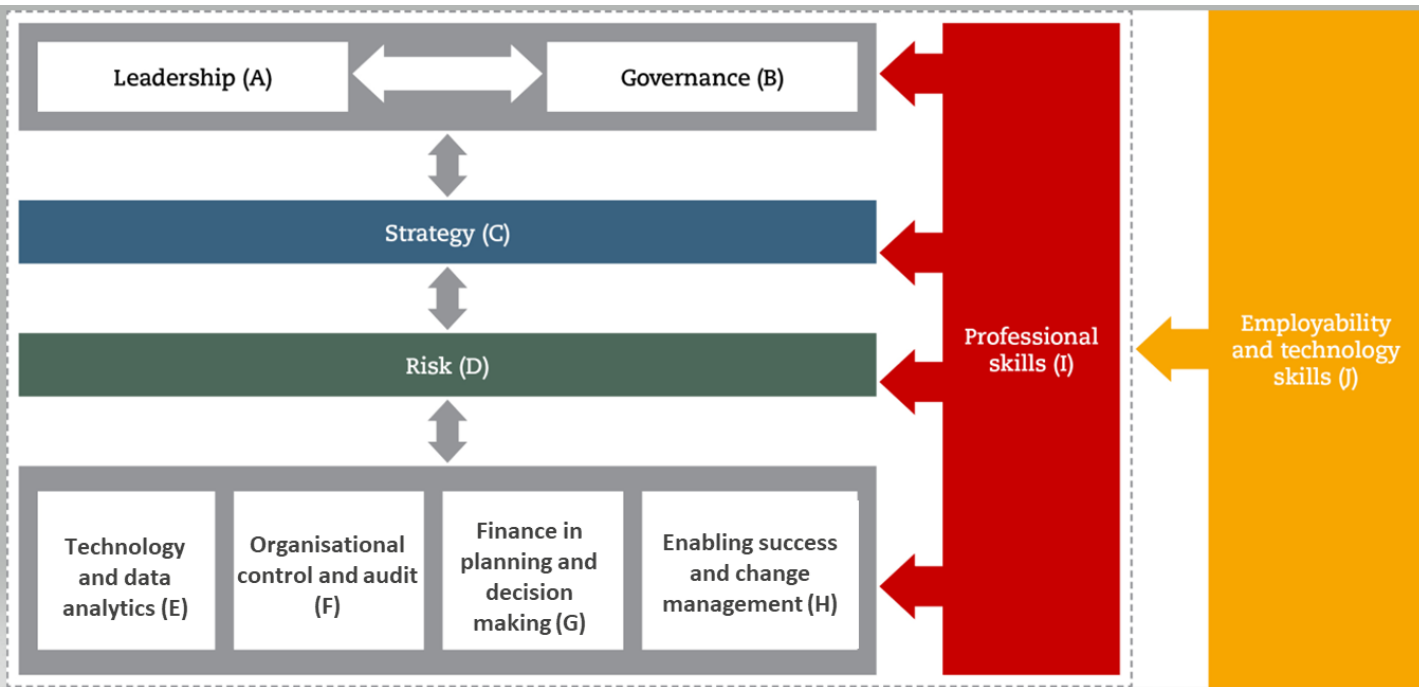
从‘独门绝技’到‘复合型人才’过渡

Access the Ethics and Professional Skills module and improve your chances of Strategic Professional exam success

Access the module



What is SBL about



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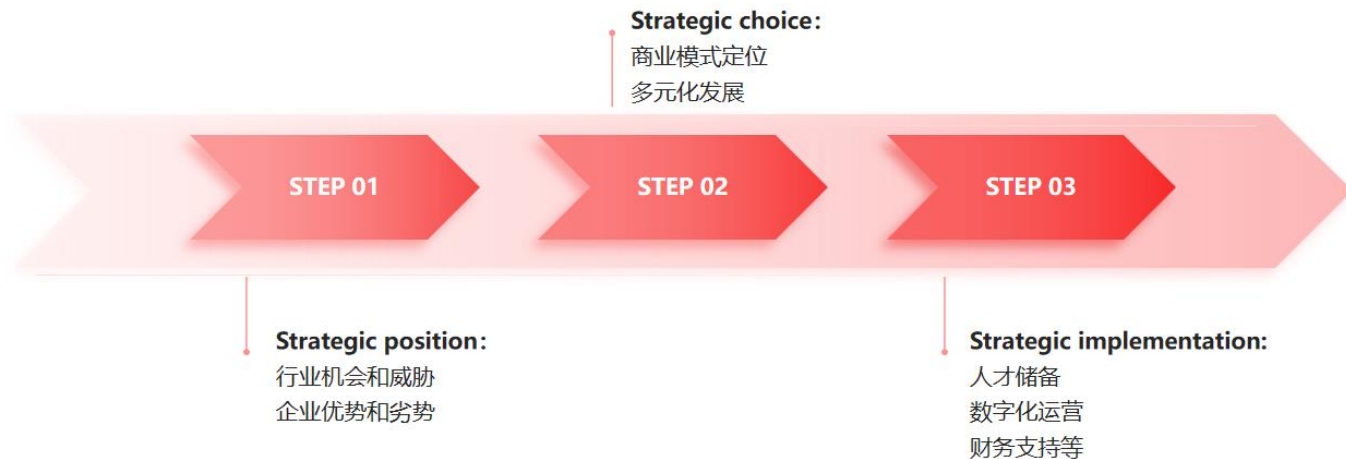


Strategy: 做企业主人

全盘布局，宏观把控
坚持长期主义，做长期计划
做企业的主人，站在企业立场思考问题
可持续性创造价值

Professional skill:

- Commerical Acumen
- Eavulation



提供丰富的教学案例资源 – 以SBL为例

- 案例精准、新颖
- 案例来自知名企业，激发学员进一步探索的兴趣

Real world example: Unilever's diverse portfolio

- In 2017 it disposed of its margarine business – seen as a declining market.
- In the same year it acquired a producer of organic sauces – viewed as a growing market.
- **Star** – to defend the Lipton brand, it invested in and innovated and patented Tea Essence Extraction Technology (TESS).
- **Cash cow** – investment in Hellmann's mayonnaise is largely limited to advertising campaigns.
- **Problem child** – relatively young brands that require high investment to exploit fast market growth ahead of competitors (e.g. SmartyPants vitamins acquired in 2020).
- **Dog** – sale of its ice cream business in Chile in 2020 because Unilever decided it was not a sustainable business.



Strategy development: Internal Development

Definition

Internal development (organic growth) – The process of business expansion that results from increasing the customer base for existing products or increasing sales per customer.

- Advantages vs acquisition
 - ✓ Minimises disruption to activities
 - ✓ Avoids need for high initial capital
 - ✓ Avoids cultural problems
- Disadvantages vs acquisition
 - ✗ May be too slow in fast-developing market
 - ✗ Riskier than acquiring established business/products



Real world example: Strategic alliance



Real world example: merger



Real world example: Risk appetite and attitude



Partnering



Franchising



Licensing

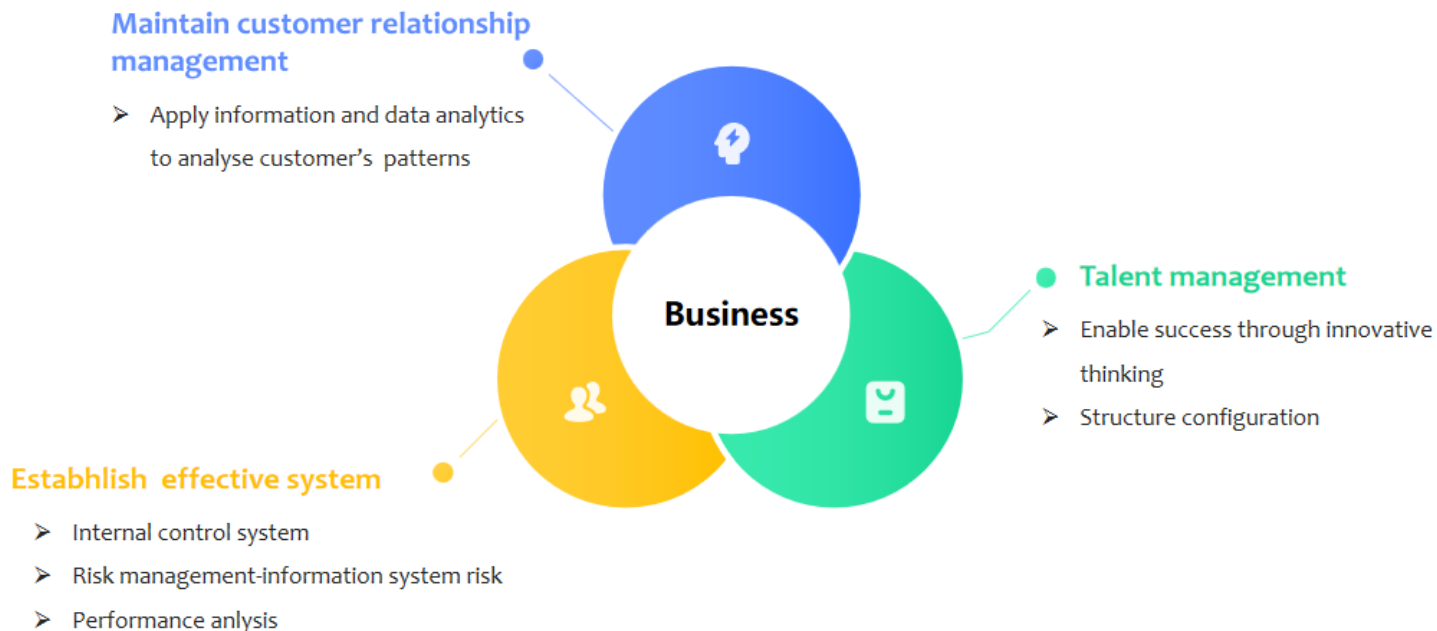


Outsourcing

Business-做企业的诊断师

从宏观到具体助力成功
建立流程，分配资源
细节把控，面面俱到

Professional skill: Analysis



案例分享：利君实业

从年报窥探企业秘密：

☑ 同比	<	20240331	20231231	20230930	20230630	20230331	:
流动资产							
货币资金		13.652亿	12.615亿	12.335亿	12.918亿	11.031亿	
应收票据及应收账款		3.313亿	2.563亿	4.230亿	4.521亿	2.596亿	
应收票据		5015万	3881万	554万	--	--	
应收账款		2.811亿	2.175亿	4.174亿	4.521亿	2.596亿	
应收款项融资		3934万	1.628亿	5712万	7981万	1.853亿	
预付款项		887万	616万	2853万	2536万	3640万	
长期股权投资		--	--	--	--	--	
投资性房地产		4567万	5770万	5857万	5944万	6030万	
长期借款		--	--	--	--	--	
财务费用		-941万	-3670万	-2650万	-1882万	-512万	



“秘密”：

1. 成立25年坚守辊压机领域，唯一多元发展并购德坤军工。
2. 充足现金流，重视应收账款回收期
3. 长期借款“0”，财务费用“负数”
4. 可看出创始人属于“风险保守型”
5. 股价：每股5元

思考：

如果你是投资者你会投资该企业吗？？

Leadership 做企业谈判

信息共享
企业搭建交流平台
鼓励员工提出质疑和见解
实现双向奔赴

Professional skill:
➤ communication
➤ scepticism



学生能力提升

理论知识巩固

案例分析

- Study hub
- Pre-seen material
- Practice Platform

工作场景模拟

JHC 大赛

- 团队合作
- 角色扮演
- 模拟真实工作场景

实战演练

实习

- 咨询
- 审计
- 战略部门



人生没有标准答案，
每一步都作数



Thank you