

**College of Micronesia-FSM
Course Outline**

GENERAL INFORMATION:

Course Number and Title: BA250 Principles of Finance		
Campus: National	Initiator: Timothy James M. Mamangon and George Mangonon	Date: June 1, 2021
Course description: The course provides an in-depth understanding of financial resource management and financial analysis techniques for practical business decisions. Topics include financial statement analysis, risk and rates of return, time value of money, valuation of bonds and stocks, financial forecasting, working capital policy, credit management, inventory management, short-term financing, and projecting cash flow. Computational skills are emphasized as the student will present financial reports and analysis depicting present and future values of funds based on a case problem.		

COURSE HOURS/CREDITS:

	Hours per Week		No. of Weeks		Total Hours		Semester Credits
Lecture	3	x	16	x	48	=	3
Laboratory		x		x		=	
Workshop		x		x		=	
			Total Semester		Credits		3

PURPOSE OF COURSE:

- Degree requirement
- Degree elective
- Certificate
- Other

PREREQUISITES:

BA230 Principles of Financial Accounting

PSLOs OF OTHER PROGRAMS THIS COURSE MEETS:

PSLO#	Program
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N/A	
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CC Chair signature: _____  Date recommended: Jan 18, 2024

VPIA signature: _____  Date approved: January 29, 2024

1) INSTITUTIONAL STUDENT LEARNING OUTCOMES (Check all that apply)

<input type="checkbox"/>	1. Effective oral communication: capacity to deliver prepared, purposeful presentations designed to increase knowledge, to foster understanding, or to promote change in the listeners' attitudes, values, beliefs, or behaviors.
<input type="checkbox"/>	2. Effective written communication: development and expression of ideas in writing through work in many genres and styles, utilizing different writing technologies, and mixing texts, data, and images through iterative experiences across the curriculum.
<input checked="" type="checkbox"/>	3. Critical thinking: a habit of mind characterized by the comprehensive exploration of issues, ideas, artifacts, and events before accepting or formulating an opinion or conclusion.
<input checked="" type="checkbox"/>	4. Problem solving: capacity to design, evaluate, and implement a strategy to answer an open-ended question or achieve a desired goal.
<input type="checkbox"/>	5. Intercultural knowledge and competence: a set of cognitive, affective, and behavioral skills and characteristics that support effective and appropriate interaction in a variety of cultural contexts.
<input type="checkbox"/>	6. Information literacy: the ability to know when there is a need for information, to be able to identify, locate, evaluate, and effectively and responsibly use and share that information for the problem at hand.
<input checked="" type="checkbox"/>	7. Foundations and skills for life-long learning: purposeful learning activity, undertaken on an ongoing basis with the aim of improving knowledge, skills, and competence.
<input type="checkbox"/>	8. Quantitative Reasoning: ability to reason and solve quantitative problems from a wide array of authentic contexts and everyday life situations; comprehends and can create sophisticated arguments supported by quantitative evidence and can clearly communicate those arguments in a variety of formats.

2) PROGRAM STUDENT LEARNING OUTCOMES (PSLOs): The student will be able to:

1. Apply skills concepts and techniques in main functional areas of business and accounting;
2. Interpret and use quantitative techniques in solving business problems and decision-making using technological tools;
3. Develop and apply effective intercultural oral and written communication skills appropriate for business; and
4. Recognize and assess basic legal, environmental, and ethical challenges confronting businesses in general.

3) COURSE STUDENT LEARNING OUTCOMES (CSLOs) (General): The student will be able to:

1. Use financial calculations to understand a firm's financial position;
2. Apply time value of money computations in the valuation of investments; and
3. Apply the concepts of risks and return for individual assets and portfolios.

4) COURSE STUDENT LEARNING OUTCOMES (CSLOs) (Specific): The student will be able to:

CSLO (General) 1: Use financial calculations to understand a firm's financial position.			
Student Learning Outcome (specific)	ISLO	PSLO	Assessment Strategies
1.1 Discover information from the financial statements that are key in evaluating a firm's financial status.	3,7	2	The student will write short answers to questions on the information about financial statements. The short answers will be rated with a rubric.
1.2 Compute financial ratios, common size financial statements, Return on Equity (ROE), and trend analysis.	3,4,7	2	The student will be given a problem-solving activity to compute financial ratios, common size financial statements, ROE, and trend analysis. The computations will be rated with a rubric.
1.3 Prepare the Cash Flow Statement.	3,4,7	2	The student will prepare a Cash Flow Statement from the income statement and the balance sheet. The Cash Flow Statement will be graded with a rubric.
CSLO (General) 2: Apply time value of money computations in the valuation of investments.			
Student Learning Outcome (specific)	ISLO	PSLO	Assessment Strategies
2.1 Compute present value and future value, and period.	3,4,7	2	The student will be given a problem-solving activity to compute present value and future value, and period, for several investment problems. The computations will be rated with a rubric.
2.2 Compute simple interest, compound interest, and effective interest rates.	3, 4,7	2	The student will compute simple interest, compound interest, and effective interest rates. The computations will be rated with a rubric.

2.3 Prepare a loan amortization schedule.	3, 4,7	2	The student will prepare a loan amortization schedule. The amortization table will be rated with a rubric.
2.4 Use the present value and future value equations to evaluate stocks and bonds.	3, 4,7	2	The student will calculate the present value and future value to evaluate stocks and bonds. The computations will be rated with a rubric.
CSLO(General) 3: Apply the concepts of risks and return for individual assets and portfolios.			
Student Learning Outcome (specific)	ISLO	PSLO	Assessment Strategies
3.1 Discover the difference between stand-alone risk and risk in a portfolio context.	4,7	1	The student will write short answers to questions on the information about the difference between stand-alone risk and risk in a portfolio context. The short answers will be rated with a rubric.
3.2 Calculate for the required rate of return (RR), the capital market line, the beta coefficient, and Capital Asset Pricing Model (CAPM).	4*,7	1	The student will be given a Case Study that will calculate the required rate of return (RR), the capital market line, the beta coefficient, and the CAPM for several investments. The calculations will be rated using a rubric. This will also serve as the authentic assessment for the course.
3.3 Demonstrate the relationship between risks and rate of return (RR).	4,7	1	The student will write short answers to questions about the relationship between risks and RR. The short answers will be rated with a rubric.

5) COURSE CONTENT:

- The role and objective of financial management
- The domestic and international financial marketplace
- Evaluation of financial performance
- Financial planning and forecasting
- The time value of money
- Analysis of risk and return

6) METHODS OF INSTRUCTION:

- | | |
|---|--|
| <input checked="" type="checkbox"/> Lecture | <input type="checkbox"/> Cooperative learning groups |
| <input type="checkbox"/> Laboratory | <input checked="" type="checkbox"/> In-class exercises |
| <input type="checkbox"/> Audio visual | <input type="checkbox"/> Demonstrations |

[X] Other - Learning Management Systems (LMS)

7) REQUIRED TEXT(S) AND COURSE MATERIALS:

- Brigham. *Fundamentals of Financial Management*, 13th ed., Cengage Learning, 2021 (or most recent edition).
- Financial or scientific calculator
- GoVenture business simulation program

8) REFERENCE MATERIALS:

None

9) INSTRUCTIONAL COSTS:

None

10) EVALUATION:

Summative evaluation is accomplished by having the student complete a project, midterm, and final exams.

The student must achieve at least a grade of “C” or higher to pass the course.

11) CREDIT BY EXAMINATION:

None