# 1/4/2023

# brcc keystone logo

Baton Rouge Community College

*Academic Affairs Master Syllabus*

Date Approved: 2 February 2023

Term and Year of Implementation: Spring 2023

**Course Title:** Introduction to Financial Management

**BRCC Course Rubric:** FINA 1503

**Previous Course Rubric**: FINA 150

**Lecture Hours per week-Lab Hours per week-Credit Hours**: 3-0-3

**Per semester: Lecture Hours-Lab Hours-Instructional Contact Hours**: 45-0-45

**Louisiana Common Course Number:**

**CIP Code:** 52.0801

**Course Description:** Surveys personal and family finances and studies the financial organization of business firms. Includes personal budgeting, saving, borrowing and taxes. Examines financial management of businesses. This course requires a materials fee.

**Prerequisites:**  None

**Co-requisites:** None

**Suggested Enrollment Cap:** 40

**Learning Outcomes.** *Upon successful completion of this course, the students will be able to:*

1. Interpret personal financial statements and budgets.

2. Identify how creditors evaluate creditworthiness.

3. Identify the following tax terms: marginal tax rate, tax avoidance, tax evasion, tax exemption, tax deduction, and tax credit.

4. Demonstrate how debt levels affect borrowing power.

5. Describe the basic financial information that is produced by corporations and explain how the firm’s stakeholders use such information.

6. Identify the key issues involved in determining a firm’s capital structure.

7. Discuss how financial managers use budgeted financial statements and cash budget.

**Assessment Measures.** Assessment of all learning outcomes will be measured using the following methods:

1. Homework, projects, presentations, and/or class work

2. Exams and/or quizzes

3. Common questions will be administered by all sections of the course at the end of the semester assessing the student's knowledge of the learning outcomes.

**Information to be included on the Instructor’s Course Syllabi:**

* ***Disability Statement*:** Baton Rouge Community College seeks to meet the needs of its students in many ways. See the Office of Disability Services to receive suggestions for disability statements that should be included in each syllabus.
* ***Grading:*** The College grading policy should be included in the course syllabus. Any special practices should also go here. This should include the instructor’s and/or the department’s policy for make-up work. For example in a speech course, “Speeches not given on due date will receive no grade higher than a sixty” or “Make-up work will not be accepted after the last day of class”.
* ***Attendance Policy*:** Include the overall attendance policy of the college. Instructors may want to add additional information in individual syllabi to meet the needs of their courses.
* ***General Policies*:** Instructors’ policy on the use of things such as beepers and cell phones and/or hand held programmable calculators should be covered in this section.
* ***Cheating and Plagiarism*:** This must be included in all syllabi and should include the penalties for incidents in a given class. Students should have a clear idea of what constitutes cheating in a given course.
* ***Safety Concerns:*** In some courses, this may be a major issue. For example, “No student will be allowed in the lab without safety glasses”. General statements such as, “Items that may be harmful to one’s self or others should not be brought to class”.
* ***Library/ Learning Resources:*** Since the development of the total person is part of our mission, assignments in the library and/or the Learning Resources Center should be included to assist students in enhancing skills and in using resources. Students should be encouraged to use the library for reading enjoyment as part of lifelong learning.

**Expanded Course Outline:**

Part I: INTRODUCTION TO MANAGERIAL FINANCE

1. An Overview of Managerial Finance

Part II: ESSENTIAL CONCEPTS IN MANAGERIAL FINANCE

2. Analysis of Financial Statements

3. The Financial Environment: Markets, Institutions, and Investment Banking

4. Time Value of Money

Part III: VALUATION--FINANCIAL ASSETS

5. The Cost of Money (Interest Rates)

6. Bonds (Debt)--Characteristics and Valuation

7. Stocks (Equity)--Characteristics and Valuation

8. Risk and Rates of Return.

Part IV: VALUATION--REAL ASSETS (CAPITAL BUDGETING)

9. Capital Budgeting Techniques

10. Project Cash Flows and Risk

Part V: COST OF CAPITAL AND CAPITAL STRUCTURE CONCEPTS

11. The Cost of Capital

12. Capital Structure

13. Distribution of Retained Earnings: Dividends and Stock Repurchases

Part VI: WORKING CAPITAL MANAGEMENT

14. Working Capital Policy

15. Managing Short-Term Assets

16. Managing Short-Term Liabilities (Financing)

Part VII: STRATEGIC PLANNING AND FINANCING DECISIONS

17. Financial Planning and Control