FIN 215 – Financial Management

Revised: Spring 2026

Course Description

Continues accounting principles and theory with emphasis on accounting for fixed assets, intangibles, corporate capital structure, long-term liabilities, and investments.

Prerequisite: ACC 211

Credit Hours: 3 Lecture: 3 hours Total: 3 hours per week.

Course Objectives (Core Competencies)

☐ **Civic Engagement** is the ability to contribute to the civic life and well-being of local, national, and global communities as both as social responsibility and a life-long process. Degree graduates will demonstrate the knowledge and civic values necessary to become informed and contributing participants in a democratic society.

☒ **Critical Thinking** is the ability to use information, ideas, and arguments from relevant perspectives to make sense of complex issues and solve problems. Degree graduates will locate, evaluate, interpret, and combine information to reach well-reasoned conclusions and solutions.

☒ **Professional Readiness** is the ability to work well with others and display situationally and culturally appropriate demeanor and behavior. Degree graduates will demonstrate skills important for successful transition into the workplace and pursuit of further education.

☒ **Quantitative Literacy** is the ability to perform accurate calculations, interpret quantitative information, apply and analyze relevant numerical data, and use results to support conclusions. Degree graduates will calculate, interpret, and use numerical and quantitative information in a variety of settings.

☐ **Scientific Literacy** is the ability to apply the scientific method and related concepts and principles to make informed decisions and engage with issues related to the natural, physical, and social world. Degree graduates will recognize and know how to use the scientific method, and to evaluate empirical information.

☒ **Written Communication** is the ability to develop, convey, and exchange ideas in writing, as appropriate to a given context and audience. Degree graduates will express themselves effectively in a variety of written forms.

Course Learning Outcomes
After completion of this course, students will be able to:

1. Understand basic financial concepts.
2. Know the different forms of business organization and the advantages/disadvantages each.
3. Know how investors use financial statements.
4. Perform ratio analysis and understand its importance.
5. Know how risk and return of an investment are measured and understand the advantage of diversification.
6. Understand the role of financial markets.
7. Understand and apply time value of money concepts.
8. Understand how cost of capital is used to make financial decisions.
9. Know what types of debt/equity exist and characteristics of each.
10. Understand how bond/stock prices are determined.
11. Understand the impact of a dividend payment policies.
12. Be familiar with capital budgeting techniques.
13. Understand how to determine a firm's capital structure.
14. Understand the significance of working capital management.

Major Topics to be Included
Throughout the course, the instructor will present material on but not limited to:

- Financial Statements, Taxes, and Cash Flow
- Long-Term financial planning and growth
- The time value of money
- Discounted cash flow valuation
- Net present value and other investment criteria
- Capital Investment decisions
- Return, Risk, and the Security Market Line
- Cost of Capital
- Short-term Finance and Planning
- Cash and Liquidity Management

Assessment Types Used in the Course

- SmartBook
- Assignments
- Application Based Activity
- Integrated Excel Assignments,
- Discussion Boards
- Exams.