COURSE OUTLINE

BCG202

Prepared: John Cavaliere   Approved: Sherri Smith

<table>
<tr><td>Course Code: Title</td><td>BCG202: FINANCE I</td></tr>
<tr><td>Program Number: Name</td><td>2050: BUSINESS -ACCOUNTING</td></tr>
<tr><td>Department:</td><td>BUSINESS/ACCOUNTING PROGRAMS</td></tr>
<tr><td>Semester/Term:</td><td>18W</td></tr>
<tr><td>Course Description:</td><td>In this course, students will examine the goals and objectives of financial management with an emphasis on decision making. Students will evaluate data to prepare estimates, apply working capital management techniques, evaluate sources of short-term financing, calculate value and rate of return, and calculate the cost of capital.</td></tr>
<tr><td>Total Credits:</td><td>4</td></tr>
<tr><td>Hours/Week:</td><td>4</td></tr>
<tr><td>Total Hours:</td><td>60</td></tr>
<tr><td>Vocational Learning Outcomes (VLO's):

Please refer to program web page for a complete listing of program outcomes where applicable.</td><td>#3. Contribute to recurring decision-making by applying fundamental management accounting concepts.</td></tr>
<tr><td>Essential Employability Skills (EES):</td><td>#1. Communicate clearly, concisely and correctly in the written, spoken, and visual form that fulfills the purpose and meets the needs of the audience.
#2. Respond to written, spoken, or visual messages in a manner that ensures effective communication.
#3. Execute mathematical operations accurately.</td></tr>
<tr><td>Course Evaluation:</td><td>Passing Grade: 50%, D</td></tr>
<tr><td>Evaluation Process and Grading System:</td><td><table>
<tr><th>Evaluation Type</th><th>Evaluation Weight</th></tr>
<tr><td>Assignments</td><td>20%</td></tr>
<tr><td>Final Exam</td><td>35%</td></tr>
<tr><td>Tests</td><td>45%</td></tr>
</table></td></tr>
<tr><td>Books and Required</td><td>Foundations of Financial Management by Block et. al.</td></tr>
</table>

Prepared: John Cavaliere   Approved: Sherri Smith

Resources:

Publisher: McGraw Hill Publishers Edition: 10 (Canadian)
ISBN: 9781259261015

Course Outcomes and Learning Objectives:

Course Outcome 1.

Relate accounting concepts to finance.

Learning Objectives 1.

1.1 Describe the primary goal of finance and the functions of a financial manager.
1.2 Explain the role of financial markets.
1.3 Calculate cash flows from various activities and free cash flow.
1.4 Calculate the effects of applying income tax.
1.5 Calculate and interpret financial ratios.
1.6 Describe distortions that can occur with the use of financial ratios.

Course Outcome 2.

Evaluate past and present data to prepare estimates and forecast trends.

Learning Objectives 2.

2.1 Prepare a pro forma income statement and balance sheet.
2.2 Prepare a cash budget.
2.3 Apply the percent-of-sales method to determine external financing needs.
2.4 Calculate operating, financial, and combined leverages.
2.5 Evaluate operating and financial leverage opportunities and limitations.
2.6 Calculate the indifference point between financing plans using EBIT/EPS analysis.

Course Outcome 3.

Evaluate working capital management.

Learning Objectives 3.

Prepared: John Cavaliere Approved: Sherri Smith

3.1 Identify working capital management requirements for permanent components, the effect of sales/production schedules, and liquidity versus risk.
3.2 Describe the term structure of interest rates.
3.3 Evaluate financing options and the financing decision.
3.4 Compare alternative financing plans for working capital.
3.5 Compute yield on various marketable securities.
3.6 Describe efficient cash, accounts receivable, and inventory techniques.
3.7 Apply techniques to optimize investment in accounts receivable and inventory.

Course Outcome 4.

Evaluate sources of short-term financing.

Learning Objectives 4.

4.1 Compute the cost of foregoing a trade credit discount.
4.2 Compute the cost of bank financing and commercial paper.
4.3 Evaluate sources of financing, including factoring and the effect of hedging.

Course Outcome 5.

Calculate value and rate of return for financial assets.

Learning Objectives 5.

5.1 Calculate present value, future value and annuity under different considerations.
5.2 Calculate the current value of bonds.
5.3 Calculate the current value of shares under various models.
5.4 Calculate rate of return (yield).

Course Outcome 6.

Calculate the cost of capital.

COURSE OUTLINE

BCG202

Prepared: John Cavaliere   Approved: Sherri Smith

	Learning Objectives 6. 6.1 Explain the cost of capital as an evaluation tool. 6.2 Calculate the cost of debt on an after-tax basis. 6.3 Calculate the cost of preferred shares and common equity components. 6.4 Apply the capital asset pricing model (CAPM). 6.5 Calculate the weighted average cost of capital. 6.6 Calculate the marginal cost of capital. 6.7 Describe the use of Beta to assess risk.
Date:	Thursday, August 31, 2017
	Please refer to the course outline addendum on the Learning Management System for further information.