

**College of San Mateo  
Official Course Outline**

1. **COURSE ID:** ACTG 168    **TITLE:** Financial Management for Accountants

**Units:** 3.0 units    **Hours/Semester:** 48.0-54.0 Lecture hours; and 96.0-108.0 Homework hours

**Method of Grading:** Grade Option (Letter Grade or Pass/No Pass)

**Recommended Preparation:**

ACTG 106, ACTG 107

2. **COURSE DESIGNATION:**

**Degree Credit**

**Transfer credit:** none

3. **COURSE DESCRIPTIONS:**

**Catalog Description:**

Finance from the viewpoint of the chief financial officer. Topics include understanding the role of managerial finance and financial markets; analyzing financial statements and ratios; valuation of stocks and bonds; understanding risk, return, and cost of capital; capital budgeting and capital structure. Financial Management for Accountants includes topics tested on the Business Environment and Concepts (BEC) section of the CPA exam. This course is part of the CPA Exam Preparation Series, which is intended to meet the education requirement to sit for the CPA exam. Students who intend to transfer should take this course at their transfer school.

4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**

Upon successful completion of this course, a student will meet the following outcomes:

1. Discuss the terminology, concepts, principles, and ethics used in corporate finance.
2. Using the proper formats, perform the calculations and explain the steps to solve corporate finance problems.

5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**

Upon successful completion of this course, a student will be able to:

1. Define commonly used terminology
2. Understand the role of managerial finance
3. Apply the analytical techniques commonly used by a chief financial officer to make decisions
4. Identify and analyze ethical standards issued by professional organizations

6. **COURSE CONTENT:**

**Lecture Content:**

Introduction to Managerial Finance

>>> The Role of Managerial Finance

>>> The Financial Market Environment

Financial Tools

>>> Financial Statements and Ratio Analysis

>>> Cash Flow and Financial Planning

>>> Time Value of Money

Valuation of Securities

>>> Interest Rates and Bond Valuation

>>> Stock Valuation

Risk and the Required Rate of Return

>>> Risk and Return

>>> The Cost of Capital

Long-Term Investment Decisions

>>> Capital Budgeting Techniques

>>> Capital Budgeting Cash Flows and Risk Refinements

Long-Term Financial Decisions

>>> Leverage and Capital Structure

>>> Payout Policy

Short-Term Financial Decisions

>>> Working Capital and Current Assets Management

**7. REPRESENTATIVE METHODS OF INSTRUCTION:**

Typical methods of instruction may include:

- A. Lecture
- B. Discussion
- C. Guest Speakers

**8. REPRESENTATIVE ASSIGNMENTS**

Representative assignments in this course may include, but are not limited to the following:

**Writing Assignments:**

Analysis of techniques used in managerial finance.

**Reading Assignments:**

Readings on theory, techniques, and applications of managerial finance.

**9. REPRESENTATIVE METHODS OF EVALUATION**

Representative methods of evaluation may include:

- A. Class Participation
- B. Class Performance
- C. Class Work
- D. Exams/Tests
- E. Homework
- F. Oral Presentation
- G. Papers
- H. Quizzes
- I. Research Projects

**10. REPRESENTATIVE TEXT(S):**

Possible textbooks include:

- A. Berk, DeMarzo & Harford. *Fundamentals of Corporate Finance*, 5th ed. Pearson, 2020

Possible software includes:

- A. MyAccountingLab. Pearson, 5th ed.

MyAccountingLab is a learning management system provided by the publisher. All homework and testing is done on this site. The site also has several learning support tools to assist students in completing their work.

**Origination Date:** March 2022

**Curriculum Committee Approval Date:** March 2022

**Effective Term:** Fall 2022

**Course Originator:** Rosemary Nurre