



COURSE OUTLINE		
TERM: Spring 2025	COURSE NO: NABU320	
INSTRUCTOR:	COURSE TITLE: Fundamentals of Finance and Accounting	
OFFICE: LOCAL: E-MAIL: @capilanou.ca	SECTION NO(S):	CREDITS: 3.0
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University acknowledges with respect the Liłwat7úl (Lil'wat), x^wməθk^wəyəm (Musqueam), shíshálh (Sechelt), Sk̓wxwú7mesh (Squamish), and Səlílwətaʔ/Selilwitulh (Tsleil-Waututh) people on whose territories our campuses are located.

COURSE FORMAT

Three hours of class time, plus an additional hour delivered through on-line or other activities for a 15-week semester, which includes two weeks for final exams. This course may be delivered in online format.

COURSE PREREQUISITES/CO-REQUISITES

None

CALENDAR DESCRIPTION

The course will focus on North American finance and accounting concepts and tools. Students will be introduced to concepts to deal with financial elements of the business in terms of planning and controlling financial operations as well as using financial information to evaluate business effectiveness.

COURSE NOTE

None

REQUIRED TEXTS AND/OR RESOURCES

Block, Hirt, Danielsen, Short. (2023). 12th ed. *Foundations of Financial Management*.

Please note the CONNECT access code card for this course text is required. It is provided within the cost of a new book. IF you purchase a used book, please note that you will have to purchase the Connect access code separately. <http://connect.mheducation/com>

COURSE STUDENT LEARNING OUTCOMES

On successful completion of this course, students will be able to do the following:

1. Apply Finance and Accounting concepts and techniques for the purpose of planning, control, and financial forecasting.
2. Identify and apply financial ratios for the purpose of analysis and planning.
3. Explain management of cash flow, short term investments, accounts receivables and inventory.
4. Articulate the impact of alternative business financing strategies.
5. Integrate social and global perspectives into business and situational analysis and decision-making.
6. Effectively apply learning to solve leadership challenges relevant to a variety of local and North American situation.

COURSE CONTENT

Week	Topic
Part 1 Introduction	
1	The Goals and Functions of Financial Management Financial markets and the Corporate Cashflows to and from the firm.
Part 2 Financial Analysis and Planning	
2	Accounting and Financial Statements
3	Accounting and Financial Statements Financial Analysis
4	Financial Analysis
5	Financial Planning and Forecasting Midterm 1 Review (subject to change)
6	Midterm 1 (subject to change)
7	Operating and Financial Leverage
Part 3 Working Capital Management	
8	Working Capital and Financing Decisions
9	Current Asset Management Midterm 2 Review (subject to change)
10	Midterm 2 (subject to change)
11	Sources of Short-Term Financing
12	Introduction to Valuation: The Time Value of Money
13	Final Exam Review (comprehensive) (subject to change)
14-15	Final Exam Period Final Exam covers all instructional chapters

EVALUATION PROFILE

Assessment	% of Final Grade	Learning Outcome (s)
Assignments	10%	1
Midterm exam 1	20%	2, 3
Midterm exam 2	20%	4, 5
Final exam	30%	1, 2, 3, 4, 5, 6, 7
Group project	20%	1, 2, 3, 4, 5, 6, 7
Total	100%	

GRADING PROFILE

A+ = 90-100	B+ = 77-79	C+ = 67-69	D = 50-59
A = 85-89	B = 73-76	C = 63-66	F = 0-49
A- = 80-84	B- = 70-72	C- = 60-62	

Incomplete Grades

Grades of Incomplete “I” are assigned only in exceptional circumstances when a student requests extra time to complete their coursework. Such agreements are made only at the request of the student, who is responsible to determine from the instructor the outstanding requirements of the course.

Late Assignments

Assignments are due at the beginning of the class on the due date listed. If you anticipate handing in an assignment late, please consult with your instructor beforehand.

Missed Exams/Quizzes/Labs etc.

Make-up exams, quizzes and/or tests are given at the discretion of the instructor. They are generally given only in medical emergencies or severe personal crises. Some missed labs or other activities may not be able to be accommodated. Please consult with your instructor.

*** Accommodations can be made to honour community needs and traditional practices.

Attendance

Students are expected to attend all classes and associated activities.

English Usage

Students are expected to proofread all written work for any grammatical, spelling, and stylistic errors. Instructors may deduct marks for incorrect grammar and spelling in written assignments.

Electronic Devices

Students may use electronic devices during class for note taking only.

On-line Communication

Outside of the classroom, instructors will (if necessary) communicate with students using either their official Capilano University email or eLearn; please check both regularly. Official communication between Capilano University and students is delivered to students' Capilano University email addresses only.

UNIVERSITY OPERATIONAL DETAILS**Tools for Success**

Many services are available to support student success for Capilano University students. A central navigation point for all services can be found at: <https://www.capilanou.ca/student-services/>

Capilano University Security: download the [CapU Mobile Safety App](#)

Policy Statement (S2009-06)

Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Academic Integrity, Academic Probation and other educational issues. These and other policies are available on the University website.

Academic Integrity (S2017-05)

Any instance of academic dishonesty or breach of the standards of academic integrity is serious and students will be held accountable for their actions, whether acting alone or in a group. See policy and procedures S2017-05 Academic Integrity for more information:

<https://www.capilanou.ca/about-capu/governance/policies/>

Violations of academic integrity, including dishonesty in assignments, examinations, or other academic performances, are prohibited and will be handled in accordance with the Student Academic Integrity Procedures.

Academic dishonesty is any act that breaches one or more of the principles of academic integrity. Acts of academic dishonesty may include but are not limited to the following types:

Cheating: Using or providing unauthorized aids, assistance or materials while preparing or completing assessments, or when completing practical work (in clinical, practicum, or lab settings), including but not limited to the following:

- Copying or attempting to copy the work of another during an assessment;
- Communicating work to another student during an examination;
- Using unauthorized aids, notes, or electronic devices or means during an examination;
- Unauthorized possession of an assessment or answer key; and/or,
- Submitting of a substantially similar assessment by two or more students, except in the case where such submission is specifically authorized by the instructor.

Fraud: Creation or use of falsified documents.

Misuse or misrepresentation of sources: Presenting source material in such a way as to distort its original purpose or implication(s); misattributing words, ideas, etc. to someone other than the original source; misrepresenting or manipulating research findings or data; and/or suppressing aspects of findings or data in order to present conclusions in a light other than the research, taken as a whole, would support.

Plagiarism: Presenting or submitting, as one's own work, the research, words, ideas, artistic imagery, arguments, calculations, illustrations, or diagrams of another person or persons without explicit or accurate citation or credit.

Self-Plagiarism: Submitting one's own work for credit in more than one course without the permission of the instructors, or re-submitting work, in whole or in part, for which credit has already been granted without permission of the instructors.

Prohibited Conduct: The following are examples of other conduct specifically prohibited:

- Taking unauthorized possession of the work of another student (for example, intercepting and removing such work from a photocopier or printer, or collecting the graded work of another student from a stack of papers);
- Falsifying one's own and/or other students' attendance in a course;
- Impersonating or allowing the impersonation of an individual;
- Modifying a graded assessment then submitting it for re-grading; or,
- Assisting or attempting to assist another person to commit any breach of academic integrity.

Sexual Violence and Misconduct

All Members of the University Community have the right to work, teach and study in an environment that is free from all forms of sexual violence and misconduct. Policy B401 defines sexual assault as follows:

Sexual assault is any form of sexual contact that occurs without ongoing and freely given consent, including the threat of sexual contact without consent. Sexual assault can be committed by a stranger, someone known to the survivor or an intimate partner.

Safety and security at the University are a priority and any form of sexual violence and misconduct will not be tolerated or condoned. The University expects all Students and Members of the University Community to abide by all laws and University policies, including B.401 Sexual Violence and Misconduct Policy and B.401.1 Sexual Violence and Misconduct Procedure (found on Policy page <https://www.capilanou.ca/about-capu/governance/policies/>)

Emergencies: Students are expected to familiarise themselves with the emergency policies where appropriate and the emergency procedures posted on the wall of the classroom.