



UNIVERSITY VISION

A trailblazer in arts, science and technology in the region.

UNIVERSITY MISSION

The University shall primarily provide advance instruction and professional training in science and technology, agriculture, fisheries, education and other related field of study. It shall undertake research and extension services, and provide progressive leadership in its area of specialization.

UNIVERSITY GOAL

To produce graduates with excellence and dignity in arts, science and technology.

UNIVERSITY OBJECTIVES

- a. Enhance competency development, commitment, professionalism, unity and true spirit of service for public accountability, transparency and delivery of quality services;
- b. Provide relevant programs and professional trainings that will respond to the development needs of the region;
- c. Strengthen local and international collaborations and partnerships for borderless programs;
- d. Develop a research culture among faculty and students;
- e. Develop and promote environmentally-sound and market-driven knowledge and technologies at par with international standards;
- f. Promote research-based information and technologies for sustainable development;
- g. Enhance resource generation and mobilization to sustain financial viability of the university.

Program Objectives and its Relationship to University Objectives

PROGRAM OBJECTIVES (PO)	OBJECTIVES						
	a	b	c	d	e	f	g
A graduate of Bachelor of Science in Information Systems can:							
a. Design and implement business information system.				/		/	
b. Perform theoretical and practical skills in innovating latest technology in computing.		/	/			/	
c. Design industry – based services and technology that will promote advancement and development of the community.	/		/		/		/
d. Demonstrate the code of conduct as well as the social and legal aspects of information system	/		/		/	/	/

1. Course Code : **FIN212**
 2. Course Title : **Financial Management**
 3. Pre-requisite :
 4. Credit : **3 Units**
 5. Course Description : This course provides an overview of the different areas of finance and relates them to basic accounting concepts and practices. This course helps the students to obtain understanding and ability to use basic business financial management concepts, examine and evaluate financial process and reports and the information systems that support them.

1. Course Learning Outcomes and Relationships to Program Objectives

Course Learning Outcomes	Program Objectives			
At the end of the semester, the students can be able to:	a	b	c	d
a. Analyze financial statements using standard financial ratios of liquidity, activity, debt, profitability, and market value.	/	/		
b. Apply techniques to project financial statements for forecasting long-term financial needs.	/	/		
c. Identify and utilize relevant costing information for special decision-making.	/		/	
d. Explain the role of short-term financial management, and the key strategies and techniques used to manage cash, marketable securities, accounts receivable and inventory.		/	/	

e. Apply time value, risk, and return concepts to constant and variable growth models.	/	/	/	
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2. Course Content

Course Objectives, Topics, Time Allotment	Desired Student Learning Outcomes	Outcomes – Based Assessment (OBA) Activities	Evidence of Outcomes	Course Learning Outcomes	Program Objectives	Values Integration
Topic: SKSU VMGO, Classroom Policies, Course Overview, Course Requirements, Grading System (2 hours)						
1.1. Discuss the VMGO of the University, classroom policies, and overview of the course, course requirements, and grading system.	1.1. Students can discuss the University VMGO, classroom policies, course overview, requirements and grading system.	Discussion.	Students understood the University VMGO, classroom policies, requirements, and grading system.			Awareness and Obedience.
Topic: Introduction to Financial Management (2hrs)						
2.1 Meaning of Finance 2.2 Goals and Functions of Financial Management 2.3 Financial Manager's Responsibility 2.4 Forms of Business Organizations	2.1 Students can understand the definition of finance. 2.2 Students can explain and discuss the goals and functions of Financial Management. 2.3 Students can identify the different responsibility of a Financial Manager 2.4 Students can thoroughly discuss the different forms of business organizations.	Lecture Online Video Presentation Question and Discussion Classroom Activity Individual Assignment	Individual rating of classroom exercise Rating of Individual Assignment	a, b,	a, b	Cognizance Analyzing

Topic: Financial Statements Based on Philippine Accounting Standards (PAS) (4 hours)						
3.1. Definition and Components of Financial Statements 3.2. Relationship of the components of Financial Statements. 3.3 Preparation of Basic Financial Statements.	3.1. Students can know and explain the definition and components of the Financial Statements 3.2. Students can understand the relationship of the financial statements' components. 3.3 Students can prepare the basic financial statement in accordance with Philippine Accounting Standards (PAS)	Online Video Presentation Lecture/discussion Individual Assignment	Instructor Rating of individual active participation Rating of Individual Assignment. .	a, b, c, d	a, b, c, d	Self- cognizance And understanding
Topic: Financial Statement Analyses and Their Implications to Management (4hours)						
4.1. Objectives of Financial Statement Analysis 4.2 Steps in Financial Statement Analysis 4.3 Limitations of Financial Statement Analysis 4.4. Techniques Used in Financial Statement Analysis	4.1. Students can know and explain the objectives of Financial Statement analysis. 4.2 Students can know and explain the various ways financial statements are analysed. 4.3 Students can explain the limitations of financial statements analyses. 4.4 Students can perform the steps in doing financial statement analyses by applying the different techniques, interpretations, conclusions, and draw the	Lecture/discussion Classroom Activity Online Video Presentation Assignment	Quiz on the reading Materials Rating of Individual Assignment	a, b, c	a, b, c, d	Self-reliance Cognizance

	implications based on the results of the applications.					
Topic: Financial Ratio Analyses and Their Implications to Management (10 hours)						
5.1. Definition of Financial Ratio	5.1 Students can know and explain what a financial ratio is.	Online Video Presentation Lecture/discussion	Rating of individual active participation	b, c, d	a, b, c, d	Critical thinking Cognizance
5.2 Objectives of Financial Ratio Analyses	5.2 Students can understand the objectives of Financial Ratio Analyses	Classroom Exercises				
5.3 Limitation of Financial Ratio Analyses	5.3 Students can perform the steps in doing financial ratio analysis, interpretations, conclusions, and draw the implications based on the results of the applied ratios.	Assignment				
Topic: Financial Forecasting, Corporate Planning and Budgeting (8 hours)						
6.1. Basic concepts involving financial forecasting, corporate planning and budgeting	6.1 Students can know and explain the basic concepts involving financial forecasting, corporate planning and budgeting.	Lecture/discussion Online Video Presentation	Individual rating of classroom exercise Rating of Individual Assignment	b, d, e	a, b, c, d	Analyzing Cognizance
6.2. Pro-forma financial statements and Percentage-of-sales method.	6.2 Students can construct pro-forma financial statements and apply percentage of sales in designing a financial forecast.	Classroom Exercise Assignment				

Topic: Fund Management, Inventory Management, Loans and Receivable Management (10 hours)						
7.1. Components of Cash and Cash Equivalent	7.1 Students can set parameters of what cash is all about.	Lecture/discussion	Individual rating of classroom exercise	a, b, d	a, b, c	Cognizance Analyzing
7.2 Internal Control Measures adopted in handling the cash and documents and evidence attached to it.	7.2 Students can understand the internal control measures adopted by persons handling the cash, the documents and evidence attached.	Online Video Presentation Classroom Activity/Exercise	Rating of Individual Assignment			
7.3 Components of inventory and its related terms.	7.3 Students can identify the components of inventory and its related terms.	Assignment				
7.4. Methods of Costing an Inventory and the EOQ model.	7.4 Students can apply methods of costing inventory and describe the EOQ model.					
7.5. Concept of Receivables and its Parameters	7.5 Students can understand the current concepts of receivables and its parameters.					
7.6 Classification of receivables and its common misuses	7.6 Students can classify receivables and identify common misuses of receivables					

Topic: Working Capital Management (7hrs)						
8.1 Components of Working Capital	8.1. Students can identify the components of working capital.	Lecture/discussion	Individual rating of classroom exercise	a, b,e	a, b, c	Cognizance Analyzing

8.2 Analyzation of Working Capital using Analytical Tool	8.2. Students can analyse working capital in relation to business operations using the analytical tool.	Online Video Presentation Classroom Exercise Assignment	Rating of Individual Assignment			Critical Thinking
Topic: Time Value of Money Anaylsis (7hrs)						
9.1. Concepts involving the time value of money. 9.2. The use and implications of time value of money to financial management.	9.1. Students can explain the basic concepts involving the time value of money. 9.2 Students can explain the use and implications of the time value of money to financial management and company as a whole.	Lecture/discussion Online Video Presentation Classroom Exercise Assignment	Individual rating of classroom exercise Rating of Individual Assignment	a, b, e	a, b, c	Cognizance Analyzing Critical Thinking
Number of Hours	50 hours (Lecture) 4 hours (Exam)					
Total Number of Hours	54 hours					

8. Course Evaluation

Course Requirement: Participation
Assignment
Attendance
Quizzes
Written Examination (Midterm and Final)

Grading System:		Midterm	Final Term	Final Grade
	Participation	10%	10%	Midterm Grade + Final Grade / 2 = FG
	Attendance	10%	10%	
	Quizzes	30%	30%	
	Examination	<u>50%</u>	<u>50%</u>	
		100%	100%	

References:

Textbook:

1. C. Valix, J. Peralta and C. Aris Valix , Financial Accounting Volume One, (2015 Ed.). C.M Recto Manila, GIC Enterprises & Co., Inc.
2. C. Valix, J. Peralta and C. Aris Valix , Financial Accounting Volume Two, (2015 Ed.). C.M Recto Manila, GIC Enterprises & Co., Inc.
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4. W. Ballada CPA, MBA, S Ballada, CPA, MBA (2011). Basic Accounting (16th Ed.). Sampaloc Manila, DomDane Publishers & Made Easy Book
5. J. Galang Jr., Entrepreneur Accounting 101 for Small Business, Pioneer St. Mandaluyong City, Summit Publishing Co. Inc.
6. L. Aliling, MBA, CPA, Fundamentals of Basic Accounting, 1977 C.M Recto Avenue Manila, REX Book Store Inc.
7. R. Monte- Galanza, BSC, CPA, MBA Accounting Principles and Procedures for Sole Proprietorship, 1977 C.M Recto Avenue Manila, REX Book Store Inc.
8. C. Paramasivan and T. Subramanian, Financial Management, New Delhi: New Age International Pvt. Ltd., Publishers, 2009.
9. R. Lopez,Jr. (2014). Basic Accounting for Non-Accountants. Simplified Procedural Approach-Near to Self-Teaching. (2014-2015 Ed). Maa Davao City, MS Lopez Printing & Publishing.
- 10.J. Florendo (2016), Fundamentals of Accountancy, Business, and Management 1, (1st Ed.), 1977 C.M Recto Avenue Manila, REX Book Store Inc.

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