



Ministry of Higher Education and
Scientific Research - Iraq
Northern Technical University
Technical College of Management/Mosul
Department Business Management Techniques



MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Module Information			
معلومات المادة الدراسية			
Module Title	Principles of financial management		Module Delivery
Module Type	SUPT		☒ Theory ☐ Lecture ☒ Lab ☐ L Tutorial ☐ L Practical ☒ Seminar
Module Code	BMT324		
ECTS Credits	7		
SWL (hr/sem)	175		
Module Level	UGII	Semester of Delivery	
Administering Department	ITM	College	TCMM
Module Leader		e-mail	E-mail
Module Leader's Acad. Title	Assistant Lecturer	Module Leader's Qualification	MSc
Module Tutor		e-mail	Noor.satea@ntu.edu.iq
Peer Reviewer Name		e-mail	E-mail
Scientific Committee Approval Date	29/07/2024	Version Number	1.0

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	Nil	Semester	
Co-requisites module	Nil	Semester	

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Objectives أهداف المادة الدراسية	• Foundational Knowledge: To provide students with a solid foundation in the principles and practices of financial management. • Analytical Skills: To develop students' analytical skills for making sound financial decisions. • Practical Application: To equip students with the ability to apply financial management principles in real-world business scenarios. • Strategic Thinking: To foster strategic thinking in managing financial resources to achieve organizational goals. • Ethical Considerations: To emphasize the importance of ethics and integrity in financial management practices.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	• Financial Analysis: Analyze financial statements and understand the financial health of an organization. • Investment Decisions: Evaluate investment opportunities using various capital budgeting techniques. • Financing Decisions: Understand different sources of finance and their implications for business. • Working Capital Management: Manage a firm's working capital efficiently. • Risk Management: Identify and manage financial risks. 1. • Ethical Standards: Apply ethical principles and professional standards in financial decision-making.

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	1. Foundational Knowledge 2. Analytical Skills 3. Practical Application 4. Strategic Thinking 5. Ethical Considerations
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Student Workload (SWL)

الحمل الدراسي للطالب محسوب لـ 15 اسبوعا

Structured SWL (h/sem) الحمل الدراسي المنتظم للطالب خلال الفصل	90	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	6
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	82	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	5.4
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	172		

Module Evaluation					
تقييم المادة الدراسية					
		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
Formative assessment	Quizzes	3	10% (10)	5 ,8 and 10	LO #1, #2 and #10, #11
	Assignments	5	10% (10)	2,4,8,9,10	LO #3, #4 and #6, #7
	Projects / Lab.	15	10% (10)	Continuous	All
	Report	1	5% (5)	13	LO #5, #8 and #10
	Seminar	1	5% (5)	10	LO #7, #9 and #13
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	50% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)	
المنهاج الاسبوعي النظري	
	Material Covered
Week 1	Introduction to Financial Management Lecture Topics: Overview of financial management, roles and responsibilities of financial managers, objectives of financial management. Activities: Ice-breaker activity on personal financial goals, discussion on the importance of financial management. Assignments: Read Chapter 1 of the textbook. Write a reflection on the role of financial managers. Assessment: Participation in discussion.
Week 2	Financial Statements and Analysis Lecture Topics: Introduction to financial statements: balance sheet, income statement, cash flow statement. Activities: Case study analysis of sample financial statements. Assignments: Complete problems on calculating financial ratios. Read Chapter 2. Assessment: Financial statement analysis exercise.
Week 3	Time Value of Money Lecture Topics: Concepts of present value and future value, annuities, perpetuities, discounting cash flows. Activities: Solve time value of money problems using financial calculators or Excel. Assignments: Time value of money worksheet. Read Chapter 3. Assessment: Worksheet submission.

Week 4	Valuation of Bonds and Stocks • Lecture Topics: Bond pricing, yield to maturity, stock valuation models (Dividend Discount Model). • Activities: Group exercise on bond valuation and stock pricing. • Assignments: Solve valuation problems. Read Chapter 4. • Assessment: Problem set submission.
Week 5	Capital Budgeting Techniques I • Lecture Topics: Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period. • Activities: Group work on evaluating investment projects using NPV and IRR. • Assignments: Capital budgeting case study. Read Chapter 5. • Assessment: Case study submission.
Week 6	Capital Budgeting Techniques II • Lecture Topics: Profitability Index, Discounted Payback Period, Comparing Capital Budgeting Methods. • Activities: Class exercises on calculating Profitability Index and Discounted Payback Period. • Assignments: Complete a capital budgeting project. Read Chapter 6. • Assessment: Project submission.
Week 7	Risk and Return • Lecture Topics: Understanding risk and return, portfolio theory, diversification, Capital Asset Pricing Model (CAPM). • Activities: Case study on risk and return analysis. Group discussion on portfolio diversification. • Assignments: Calculate and analyze risk and return for given scenarios. Read Chapter 7. • Assessment: Risk and return analysis submission.
Week 8	Cost of Capital • Lecture Topics: Cost of debt, cost of equity, weighted average cost of capital (WACC). • Activities: Group exercises on calculating WACC and discussing its implications. • Assignments: Problems on WACC calculation. Read Chapter 8. • Assessment: Problem set submission.
Week 9	Capital Structure Decisions • Lecture Topics: Theories of capital structure, trade-off theory, pecking order theory. • Activities: Case study on capital structure decisions. Group discussion on factors influencing capital structure. • Assignments: Write a report on the capital structure of a selected company. Read Chapter 9. • Assessment: Report submission.
Week 10	Dividend Policy • Lecture Topics: Types of dividend policies, factors affecting dividend decisions, dividend theories. • Activities: Case study analysis on dividend policy decisions.

	• Assignments: Analyze the dividend policy of a chosen company. Read Chapter 10. • Assessment: Analysis submission.
Week 11	Working Capital Management I • Lecture Topics: Importance of working capital management, components of working capital, cash management. • Activities: Group exercises on cash management strategies. • Assignments: Complete a working capital management case study. Read Chapter 11. • Assessment: Case study submission.
Week 12	Working Capital Management II • Lecture Topics: Inventory management, accounts receivable and payable management. • Activities: In-class exercises on managing working capital components. • Assignments: Develop a working capital management plan for a hypothetical business. Read Chapter 12. • Assessment: Plan submission.
Week 13	Financial Planning and Forecasting • Lecture Topics: Financial planning process, forecasting financial statements, growth and external financing needs. • Activities: Group projects on financial forecasting and planning. • Assignments: Prepare a financial forecast for a hypothetical business. Read Chapter 13. • Assessment: Forecast submission.
Week 14	Mergers and Acquisitions • Lecture Topics: Overview of mergers and acquisitions, valuation of target companies, synergy, regulatory considerations. • Activities: Case study on a recent merger or acquisition. • Assignments: Analyze a recent merger or acquisition case. Read Chapter 14. • Assessment: Case analysis submission
Week 15	Review and Final Assessment Preparation • Lecture Topics: Review of key concepts, preparation for final assessment. • Activities: Review sessions, Q&A, practice assessments. • Assignments: Complete practice exam. Review session participation. • Assessment: Final exam preparation and participation in review sessions.
Week 16	Final Exam

Delivery Plan (Weekly Lab. Syllabus) المنهاج الاسبوعي للمختبر	
	Material Covered
Week 1	Nil
Week 2	

Week 3	
Week 4	
Week 5	
Week 6	
Week 7	
Week 8	
Week 9	
Week 10	
Week 11	
Week 12	
Week 13	
Week 14	
Week 15	
Week 16	

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	Principles of Financial Management US Ed Edition by Douglas R. Emery (Author), John D. Finnerty (Author), John D. Stowe (Author)	Yes
Recommended Texts	Principles of Financial Management Douglas R. Emery , John D. Finnerty , John D. Stowe Prentice Hall, 1998 - 785 الصفحات	Yes
Websites	https://mindtreasures.com/free-download/?gad_source=1&gclid=Cj0KCQjwwae1BhC_ARIsAK4JfryLIABA4W-aiKlilQ4V7yCB7Rq0wdSm7EygVJmYPXEKKggSLJ6ObdwaApnNEALw_wcB	

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors

	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.