



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                        | SUPPORT                            |                               | <input checked="" type="checkbox"/> Theory<br><input type="checkbox"/> Lecture<br><input checked="" type="checkbox"/> Lab<br><input type="checkbox"/> L Tutorial<br><input type="checkbox"/> L Practical<br><input checked="" type="checkbox"/> Seminar |
| Module Code                        | AT312                              |                               |                                                                                                                                                                                                                                                         |
| ECTS Credits                       | 4                                  |                               |                                                                                                                                                                                                                                                         |
| SWL (hr/sem)                       | 100                                |                               |                                                                                                                                                                                                                                                         |
| Module Level                       | 3                                  | Semester of Delivery          |                                                                                                                                                                                                                                                         |
| Administering Department           | Accounting tech                    | College                       | TCMM                                                                                                                                                                                                                                                    |
| Module Leader                      |                                    | e-mail                        | E-mail                                                                                                                                                                                                                                                  |
| Module Leader's Acad. Title        | Assistant Lecturer                 | Module Leader's Qualification | MSc                                                                                                                                                                                                                                                     |
| Module Tutor                       |                                    | e-mail                        |                                                                                                                                                                                                                                                         |
| Peer Reviewer Name                 | Waleed khalid                      | e-mail                        | Wakeed_khalid@ntu.edu.iq                                                                                                                                                                                                                                |
| 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

|                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Module Objectives</b><br>أهداف المادة الدراسية                | <ul style="list-style-type: none"> <li>• <b>Foundational Knowledge:</b> To provide students with a solid foundation in the principles and practices of financial management.</li> <li>• <b>Analytical Skills:</b> To develop students' analytical skills for making sound financial decisions.</li> <li>• <b>Practical Application:</b> To equip students with the ability to apply financial management principles in real-world business scenarios.</li> <li>• <b>Strategic Thinking:</b> To foster strategic thinking in managing financial resources to achieve organizational goals.</li> <li>• <b>Ethical Considerations:</b> To emphasize the importance of ethics and integrity in financial management practices.</li> </ul>               |
| <b>Module Learning Outcomes</b><br>مخرجات التعلم للمادة الدراسية | <ul style="list-style-type: none"> <li>• <b>Financial Analysis:</b> Analyze financial statements and understand the financial health of an organization.</li> <li>• <b>Investment Decisions:</b> Evaluate investment opportunities using various capital budgeting techniques.</li> <li>• <b>Financing Decisions:</b> Understand different sources of finance and their implications for business.</li> <li>• <b>Working Capital Management:</b> Manage a firm's working capital efficiently.</li> <li>• <b>Risk Management:</b> Identify and manage financial risks.</li> </ul> <ol style="list-style-type: none"> <li>1. • <b>Ethical Standards:</b> Apply ethical principles and professional standards in financial decision-making.</li> </ol> |

## Learning and Teaching Strategies

### استراتيجيات التعلم والتعليم

|                   |                                                                                                                                                                                                               |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strategies</b> | <ol style="list-style-type: none"> <li>1. Foundational Knowledge</li> <li>2. Analytical Skills</li> <li>3. Practical Application</li> <li>4. Strategic Thinking</li> <li>5. Ethical Considerations</li> </ol> |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Student Workload (SWL)

### الحمل الدراسي للطالب محسوب لـ 15 اسبوعا

|                                                                                |     |                                                                           |     |
|--------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------|-----|
| <b>Structured SWL (h/sem)</b><br>الحمل الدراسي المنتظم للطالب خلال الفصل       | 90  | <b>Structured SWL (h/w)</b><br>الحمل الدراسي المنتظم للطالب أسبوعيا       | 6   |
| <b>Unstructured SWL (h/sem)</b><br>الحمل الدراسي غير المنتظم للطالب خلال الفصل | 82  | <b>Unstructured SWL (h/w)</b><br>الحمل الدراسي غير المنتظم للطالب أسبوعيا | 5.4 |
| <b>Total SWL (h/sem)</b><br>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                          | <b>Introduction to Financial Management</b> <ul style="list-style-type: none"> <li><b>Lecture Topics:</b> Overview of financial management, roles and responsibilities of financial managers, objectives of financial management.</li> <li><b>Activities:</b> Ice-breaker activity on personal financial goals, discussion on the importance of financial management.</li> <li><b>Assignments:</b> Read Chapter 1 of the textbook. Write a reflection on the role of financial managers.</li> <li><b>Assessment:</b> Participation in discussion.</li> </ul> |
| Week 2                          | <b>Financial Statements and Analysis</b> <ul style="list-style-type: none"> <li><b>Lecture Topics:</b> Introduction to financial statements: balance sheet, income statement, cash flow statement.</li> <li><b>Activities:</b> Case study analysis of sample financial statements.</li> <li><b>Assignments:</b> Complete problems on calculating financial ratios. Read Chapter 2.</li> <li><b>Assessment:</b> Financial statement analysis exercise.</li> </ul>                                                                                             |
| Week 3                          | <b>Time Value of Money</b> <ul style="list-style-type: none"> <li><b>Lecture Topics:</b> Concepts of present value and future value, annuities, perpetuities, discounting cash flows.</li> <li><b>Activities:</b> Solve time value of money problems using financial calculators or Excel.</li> <li><b>Assignments:</b> Time value of money worksheet. Read Chapter 3.</li> <li><b>Assessment:</b> Worksheet submission.</li> </ul>                                                                                                                          |

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| <b>Week 4</b>  | <b>Valuation of Bonds and Stocks</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Bond pricing, yield to maturity, stock valuation models (Dividend Discount Model).</li> <li>• <b>Activities:</b> Group exercise on bond valuation and stock pricing.</li> <li>• <b>Assignments:</b> Solve valuation problems. Read Chapter 4.</li> <li>• <b>Assessment:</b> Problem set submission.</li> </ul>                                                                                       |
| <b>Week 5</b>  | <b>Capital Budgeting Techniques I</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period.</li> <li>• <b>Activities:</b> Group work on evaluating investment projects using NPV and IRR.</li> <li>• <b>Assignments:</b> Capital budgeting case study. Read Chapter 5.</li> <li>• <b>Assessment:</b> Case study submission.</li> </ul>                                                                                  |
| <b>Week 6</b>  | <b>Capital Budgeting Techniques II</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Profitability Index, Discounted Payback Period, Comparing Capital Budgeting Methods.</li> <li>• <b>Activities:</b> Class exercises on calculating Profitability Index and Discounted Payback Period.</li> <li>• <b>Assignments:</b> Complete a capital budgeting project. Read Chapter 6.</li> <li>• <b>Assessment:</b> Project submission.</li> </ul>                                             |
| <b>Week 7</b>  | <b>Risk and Return</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Understanding risk and return, portfolio theory, diversification, Capital Asset Pricing Model (CAPM).</li> <li>• <b>Activities:</b> Case study on risk and return analysis. Group discussion on portfolio diversification.</li> <li>• <b>Assignments:</b> Calculate and analyze risk and return for given scenarios. Read Chapter 7.</li> <li>• <b>Assessment:</b> Risk and return analysis submission.</li> </ul> |
| <b>Week 8</b>  | <b>Cost of Capital</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Cost of debt, cost of equity, weighted average cost of capital (WACC).</li> <li>• <b>Activities:</b> Group exercises on calculating WACC and discussing its implications.</li> <li>• <b>Assignments:</b> Problems on WACC calculation. Read Chapter 8.</li> <li>• <b>Assessment:</b> Problem set submission.</li> </ul>                                                                                            |
| <b>Week 9</b>  | <b>Capital Structure Decisions</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Theories of capital structure, trade-off theory, pecking order theory.</li> <li>• <b>Activities:</b> Case study on capital structure decisions. Group discussion on factors influencing capital structure.</li> <li>• <b>Assignments:</b> Write a report on the capital structure of a selected company. Read Chapter 9.</li> <li>• <b>Assessment:</b> Report submission.</li> </ul>                   |
| <b>Week 10</b> | <b>Dividend Policy</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Types of dividend policies, factors affecting dividend decisions, dividend theories.</li> <li>• <b>Activities:</b> Case study analysis on dividend policy decisions.</li> </ul>                                                                                                                                                                                                                                    |

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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|                | <ul style="list-style-type: none"> <li>• <b>Assignments:</b> Analyze the dividend policy of a chosen company. Read Chapter 10.</li> <li>• <b>Assessment:</b> Analysis submission.</li> </ul>                                                                                                                                                                                                                                                                             |
| <b>Week 11</b> | <b>Working Capital Management I</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Importance of working capital management, components of working capital, cash management.</li> <li>• <b>Activities:</b> Group exercises on cash management strategies.</li> <li>• <b>Assignments:</b> Complete a working capital management case study. Read Chapter 11.</li> <li>• <b>Assessment:</b> Case study submission.</li> </ul>                             |
| <b>Week 12</b> | <b>Working Capital Management II</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Inventory management, accounts receivable and payable management.</li> <li>• <b>Activities:</b> In-class exercises on managing working capital components.</li> <li>• <b>Assignments:</b> Develop a working capital management plan for a hypothetical business. Read Chapter 12.</li> <li>• <b>Assessment:</b> Plan submission.</li> </ul>                         |
| <b>Week 13</b> | <b>Financial Planning and Forecasting</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Financial planning process, forecasting financial statements, growth and external financing needs.</li> <li>• <b>Activities:</b> Group projects on financial forecasting and planning.</li> <li>• <b>Assignments:</b> Prepare a financial forecast for a hypothetical business. Read Chapter 13.</li> <li>• <b>Assessment:</b> Forecast submission.</li> </ul> |
| <b>Week 14</b> | <b>Mergers and Acquisitions</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Overview of mergers and acquisitions, valuation of target companies, synergy, regulatory considerations.</li> <li>• <b>Activities:</b> Case study on a recent merger or acquisition.</li> <li>• <b>Assignments:</b> Analyze a recent merger or acquisition case. Read Chapter 14.</li> <li>• <b>Assessment:</b> Case analysis submission</li> </ul>                      |
| <b>Week 15</b> | <b>Review and Final Assessment Preparation</b> <ul style="list-style-type: none"> <li>• <b>Lecture Topics:</b> Review of key concepts, preparation for final assessment.</li> <li>• <b>Activities:</b> Review sessions, Q&amp;A, practice assessments.</li> <li>• <b>Assignments:</b> Complete practice exam. Review session participation.</li> <li>• <b>Assessment:</b> Final exam preparation and participation in review sessions.</li> </ul>                        |
| <b>Week 16</b> | <b>Final Exam</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| <b>Delivery Plan (Weekly Lab. Syllabus)</b><br><b>المنهاج الاسبوعي للمختبر</b> |                         |
|--------------------------------------------------------------------------------|-------------------------|
|                                                                                | <b>Material Covered</b> |
| <b>Week 1</b>                                                                  | Nil                     |
| <b>Week 2</b>                                                                  |                         |

|         |  |
|---------|--|
| 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<br>مصادر التعلم والتدريس |                                                                                                                                                                                                                                                                                                                                         |                           |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
|                                                          | Text                                                                                                                                                                                                                                                                                                                                    | Available in the Library? |
| Required Texts                                           | <b>Principles of Financial Management US Ed Edition</b><br>by <a href="#">Douglas R. Emery</a> (Author), <a href="#">John D. Finnerty</a> (Author), <a href="#">John D. Stowe</a> (Author)                                                                                                                                              | Yes                       |
| Recommended Texts                                        | <b>Principles of Financial Management</b><br><a href="#">Douglas R. Emery</a> , <a href="#">John D. Finnerty</a> , <a href="#">John D. Stowe</a><br>Prentice Hall, 1998 - 785 الصفحات                                                                                                                                                   | Yes                       |
| Websites                                                 | <a href="https://mindtreasures.com/free-download/?gad_source=1&amp;gclid=Cj0KCQjwwae1BhC_ARIsAK4JfryLIABA4W-aiKlilQ4V7yCB7Rq0wdSm7EygVJmYPXEKKggSLJ6ObdwaApnNEALw_wcB">https://mindtreasures.com/free-download/?gad_source=1&amp;gclid=Cj0KCQjwwae1BhC_ARIsAK4JfryLIABA4W-aiKlilQ4V7yCB7Rq0wdSm7EygVJmYPXEKKggSLJ6ObdwaApnNEALw_wcB</a> |                           |

| Grading Scheme<br>مخطط الدرجات |               |         |          |                                |
|--------------------------------|---------------|---------|----------|--------------------------------|
| Group                          | Grade         | التقدير | Marks %  | Definition                     |
| Success Group<br>(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           |
| <b>Fail Group<br/>(0 – 49)</b> | <b>FX – Fail</b> | <b>راسب (قيد المعالجة)</b> | (45-49) | More work required but credit awarded |
|                                | <b>F – Fail</b>  | <b>راسب</b>                | (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.