

# BA - 223 - Business Finance

## 2025-2026 Course Proposal Form

### Course Information

- Please select which best fits this course proposal:\*
- Course New/Reactivation Proposal
  - Course Revision Proposal
  - Course Retirement Proposal
  - Course Outcomes Revision Proposal

Department\*

Business Administration

**IF proposing a new course type or prefix, please select "NEW Course Type or NEW Prefix" from the dropdown and input the requested data in the new text field that follows.**

Course Type:\*

Business Administration

NEW Course Type:

NEW Prefix:

Prefix:\*

BA

Course Number:\* 223

Course Title:\* Business Finance

Credit(s):\* 3

Course Description:\*

This course examines business structures, governance, and management; financing businesses; financial planning and decision-making; interpreting financial statements; using financial ratios to measure valuation. The course will also explore business investments; capital formation; financial institutions. Students will also discuss the importance of ethics and social responsibility in corporate life.

Lecture Hours:\* 3

Laboratory Hours:\* 0

**Clinical Hours:**\* 0

**Internship Hours:**\* 0

**Prerequisite(s):** ACC 122

**Corequisite(s):** None

**Pre / Corequisite(s):** None

**Required Materials\*** Check with the college bookstore for required materials.

**Course Learning Outcomes:\***

1. Compare & contrast business organizational structures & governance
2. Defend the importance of business ethics
3. Analyze financial planning for businesses
4. Interpret financial reporting requirements for businesses
5. Compare & contrast business valuation methods
6. Examine the process of capital formation
7. Calculate investment valuations
8. Examine the relationships between business, banking, & monetary policy

**Student Learning Outcomes:\***

1. Compare LLCs, Corporations, and other business structures (CLO-1)
2. Examine the benefits and drawbacks of different business structures (CLO-1)
3. Analyze the leadership structure of a corporation (CLO-1)
4. Differentiate ethical from unethical business conduct (CLO-2)
5. Implement business budgeting (CLO-3)
6. Illustrate business financial planning (CLO-3)
7. Examine financial risk management methods (CLO-3)
8. Interpret financial statements and annual reports (CLO-4)
9. Explain relevant GAAP standards (CLO-4)
10. Calculate financial ratios to evaluate business (CLO-5)
11. Differentiate between business valuation methods (CLO-5)
12. Examine the capital creation process (CLO-6)
13. Analyze corporate funding methods (CLO-6)
14. Examine equity & fixed income investments (CLO-7)
15. Calculate investment values (CLO-7)
16. Analyze investment portfolios (CLO-7)
17. Examine the function and operation of the modern banking system (CLO-8)
18. Analyze monetary & fiscal policy (CLO-8)
19. Calculate the effects of interest rates & taxes on business (CLO-8)

**General Education Outcomes:**

Please select up to 2 from the list of the general education outcomes taught in this course.

**Select up to 2 of the following:\***

- Communicate effectively in oral and written formats
- Employ or utilize information access and literacy skills
- Demonstrate problem-solving and critical thinking skills
- Employ mathematical and science literacy skills
- Acquire a cultural, artistic and global perspective
- Demonstrate professional and human relations skills

### **Types of Formative Assessment:**

Please select **at least 3** formative assessment tools that are most appropriate to the course description and outcomes, regardless of modality. Formative assessment tools are learning activities or assessments that monitor and provide ongoing feedback on student learning. Formative assessments allow students to identify their strengths and weaknesses and for instructors to address student questions and misunderstandings

- Select at least 3 of the following:\*
- Practice Quizzes
  - Paper Drafts
  - Class Discussions/Q&A
  - Low-stakes Group Work
  - Homework Assignment
  - Surveys/Polls
  - Laboratory/Instrument Practice
  - Written Reflections
  - Self-appraisal using study guides, quiz software, interactive textbook
  - Other

### **Types of Summative Assessment:**

Please select **at least 2** summative assessment tools that are most appropriate to the course description and outcomes, regardless of modality. Summative assessment tools are learning activities or assessments that evaluate student learning at the end of an instructional period, like a module, unit, or course. Summative assessments are formally graded and allow instructors to determine whether and to what extent students have met the course learning outcomes.

- Select at least 2 of the following:\*
- Instructor-Created Exams/High-Stakes Quizzes
  - Standardized Tests
  - Laboratory Reports
  - Final Projects
  - Final Essays/Research Papers
  - Final Presentations
  - Final Reports
  - Internships/ Clinical Site Evaluations
  - Other

**Minimum Acceptable Standards\*** 60% or better, 70% or better if transferring.


### **Please answer the following questions related to your curriculum proposal:**

Why are you recommending these changes? (courses outdated, recommendation of advisory committee, results of assessment activities and data, better attainment of program/course outcomes)

**Justification:\*** This course is being developed for Business Administration students. BA students currently take a course that is more geared toward accounting majors. This course will provide them with essential business finance information.

**Last Semester Needed:** N/A

## **Impact Report Statement**

List all program(s) or course(s) affected by these changes. If no program(s) or course(s) are affected, please state "NA" below. Run an Impact Report by clicking  in the top left corner and answer below according to the results.

### **Impact Report:**

What impact will these changes have on other courses or programs? (List impacted programs and comments or input you have gathered from other faculty, program directors, or Division Chairs)

**Other Courses or Programs:** This course is being developed for Business Administration students. BA students currently take a course that is more geared toward accounting majors. This course will provide them with essential business finance information.

What impact will these changes have on institutional resources? (Budget, faculty, equipment, labs, instructional design, etc.) Have you already discussed this impact with appropriate personnel (financial aid, administration, division chair, other faculty)?

**Institutional Resources:** This course will be added to the full time accounting instructors load.

What impact will these changes have on current students? How will you ensure that current students are not penalized by these changes?

**Current Students:** Current students will not be impacted, Fall 2025 students will now enroll in this course rather than ACC 205. Students who have completed ACC 205 will not be required to complete this course as part of their graduation requirement.

What impact will these changes have on transferability, national/regional association standards, etc.?

**Transferability, National / Regional Association Standards, Etc.:** No foreseen impact on transferability.

What impact will these changes have on the institution's mission and student's achievement of general education outcomes/requirements?

**Mission; General Education Outcomes** N/A

/ Requirements:

## Administrative Use Only

Please do **not** alter the information within this section.

**Course OID:**

**Information or Voting Item:**  Information Item (If the proposal does not impact other courses, select this option)  
 Voting Item

**Implementation Semester and Year\***

