



North Central State College

MASTER SYLLABUS

2025-2026

A. Academic Division: Engineering Technology, Business & Criminal Justice Division

B. Discipline: Accounting

C. Course Number and Title: ACCT2060 Principles of Finance

D. Assistant Dean: Brooke Miller, M.B.A.

E. Credit Hours: 3

F. Prerequisites: ACCT1010

G. Last Course/Curriculum Revision Date: Fall 2024 Origin date: 04/21/2013

H. Textbook(s) Title:

Corporate Finance with Connect

- McGraw Hill
- Authors: Ross, Westerfield, Jaffe, Jordan, Shue
- Copyright Year: 2025
- ISBN: 9781264112159
- Edition: Evergreen

StockTrak

- Stock Portfolio Simulation Student Account: Silver 14 Week
- ISBN 8780003198448 (eCampus)

I. Workbook(s) and/or Lab Manual: None

J. Course Description: An introduction to the basics of finance with an emphasis on the structure of financial statements, taxes, cash flows, ratio analysis, time-value-of-money, annuities, bond valuation, stock valuation, and capital budgeting.

K. College-Wide Learning Outcomes

College-Wide Learning Outcomes	Assessments – How it is met & When it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	Bonds --Critical Thinking VALUE Rubric- Middle of term
Information Literacy	
Quantitative Literacy	

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

Outcomes	Assessments – How it is met & When it is met
1. Explain the role of finance in a business and how agency problems influence it.	Exam- First half of term
2. Analyze financial statements as they are used for financial decisions.	Graded homework, exam – First half of term
3. Calculate income tax, average and marginal tax rates, and cash flows.	Graded homework, exam – First half of term
4. Calculate standardized financial statements and financial ratios and use results for analysis of a firm.	Graded homework, exam – First half of term
5. Calculate time value of money scenarios, including multiple cash flows and annuities. Student will be able to calculate the rate of an investment or the length of time needed to reach desired value if unknown.	Graded homework, exam – First half of term
6. Calculate loan payments and interest rates, if unknown, and differentiate between how loans are paid off.	Graded homework, exam – Middle of term
7. Identify different types of bonds and stocks and their characteristics.	Graded homework, exam – Second half of term (bonds and stock are covered under two different chapters)
8. Calculate bond values, including unknown rates of return.	Graded homework, exam – Second half of term
9. Calculate stock values using a zero growth model and the dividend growth model.	Graded homework, exam – Second half of term
10. Evaluate the different capital budgeting methods, including their shortfalls.	Graded homework, exam – Second half of term
11. Calculate net present value, payback, average accounting return, internal rate of return, and profitability index. Student will be able to evaluate a project based upon findings.	Graded homework, and exam Second half of term

M. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93–100	A	4.00	Superior
90–92	A-	3.67	Superior
87–89	B+	3.33	Above Average
83–86	B	3.00	Above Average
80–82	B-	2.67	Above Average
77–79	C+	2.33	Average
73–76	C	2.00	Average
70–72	C-	1.67	Below Average
67–69	D+	1.33	Below Average
63–66	D	1.00	Below Average
60–62	D-	0.67	Poor
00–59	F	0.00	Failure

N. College Procedures/Policies:

North Central State College believes that every student is a valued and equal member of the community.* Every student brings different experiences to the College, and all are important in enriching academic life and developing greater understanding and appreciation of one another. Therefore, NC State College creates an inclusive culture in which students feel comfortable sharing their experiences.

Discrimination and prejudice have no place on the campus, and the College takes any complaint in this regard seriously. Students encountering aspects of the instruction that result in barriers to their sense of being included and respected should contact the instructor, assistant dean, or dean without fear of reprisal.

* *Inclusive of race, color, religion, gender, gender identity or expression, national origin (ancestry), military status (past, present or future), disability, age (40 years or older), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, status as a foster parent, genetic information, or sexual orientation*

Important information regarding College Procedures and Policies can be found on the syllabus supplement located at

<https://ncstatecollege.edu/documents/President/PoliciesProcedures/PolicyManual/Final%20PDFs/14-081b.pdf>



North Central State College
SYLLABUS ADDENDUM

Academic Division: Engineering Technology, Business, and Criminal Justice **Discipline:** Accounting

Course Coordinator: Donna Kittle, MBA, CPA

Course Number: ACCT-2060-920 **Course Title:** Principles of Finance

Semester / Session: Spring 2026 / Session F **Start / End Date:** 01/12/2026 – 05/08/2026

Instructor Information

Name: Donna Kittle, MBA, CPA **Phone Number:** 419-755-4561

Office Location: Kehoe **E-Mail Address:** dkittle@ncstatecollege.edu

Office Hours: T & Th 8:00–9:30 a.m., 11:15–12:00 p.m. and Th 1:45-2:15 p.m.

I. Topical Timeline (Subject to Change):

Weeks	Topics	Assignment	Due Date
1	Introduction to Corporate Finance	SmartBook, StockTrak	January 18
2	Financial Statements, Cash Flow	SmartBook, Homework, StockTrak	January 25
3	Financial Statements Analysis, Ratio Analysis	SmartBook, Homework, StockTrak	February 1
4	Future and Present Value with Annuities/Perpetuities	SmartBook, Homework, StockTrak, Exam	February 8
5	Net Present Value	SmartBook, Homework, StockTrak	February 15
6	Making Capital Investment Decisions	SmartBook, Homework, StockTrak	February 22
7	Risk Analysis, Capital Budgeting	SmartBook, Homework, StockTrak	March 1
8	Bond Features and Valuation	SmartBook, Homework, StockTrak, Exam	March 8
9	Stock Valuation	SmartBook, Homework, StockTrak	March 22
10	Market History	SmartBook, Homework, StockTrak	March 29
11	Return, Risk, Capital Asset Pricing Model	SmartBook, Homework, StockTrak	April 5
12	Systematic Risk and Betas	SmartBook, Homework, StockTrak, Exam	April 12
13	Risk, Cost of Capital	SmartBook, Homework, StockTrak	April 19
14	Capital Markets	SmartBook, Homework, StockTrak	April 26
15	Long-term Financing, Common and Preferred Stock Features, Types of Bonds	SmartBook, Homework, StockTrak, Exam	May 3

II. Course Assignments:

1. Smart Book
2. Homework
3. Excel
4. Stock Trak
5. Exam

III. Grading and Testing Guidelines:

1. **All work must be completed by the deadline.**
 - a. 20% late penalty minimum on each late submission and only applies to work that is submitted within one week of the assignment's due date. Assignments submitted more than one week late are not accepted.
 - If extenuating circumstances occur, students are encouraged to communicate with the instructor as soon as possible for possible override of this policy. However, depending on the situation, advanced notice of the issue may be required.
 - The instructor holds the right to accept or deny any student's request to make up work that does not appear to align with this policy.
 - There are no late assignments accepted after the last day of the term – NO EXCEPTIONS! Any assignments listed with due dates within finals week are final.
 - b. Be sure to complete all assignments for each chapter.
 - c. If you have technical issues, please send an email ASAP.

Course Number: ACCT-2060-920
Semester / Session: Spring 2026 / Sessions A & B

Course Title: Principles of Finance
Start / End Date: 01/12/2026 – 05/08/2026

Chapter 1	25 points	Smart Book Stock Trak	25 points
(Must complete the first two assignment to remain in the class)			
Chapter 2	25 points 10 points	Smart Book Excel StockTrak	35 points
Chapter 3	25 points 30 points	Smart Book Homework StockTrak	55 points
Chapter 4	25 points 25 points 100 points	Smart Book Homework StockTrak Exam Chapter 1-4	150 points
Chapter 5	25 points 10 points 10 points	Smart Book Homework Excel StockTrak	45 points
Chapter 6	25 points 10 points	Smart Book Excel StockTrak	35 points
Chapter 7	25 points 10 points	Smart Book Homework StockTrak	35 points
Chapter 8	25 points 20 points 100 points	Smart Book Homework StockTrak Exam Chapter 5-8	145 points
Chapter 9	25 points 20 points	Smart Book Homework StockTrak	45 points
Chapter 10	25 points 10 points	Smart Book Homework StockTrak	35 points
Chapter 11	25 points 10 points	Smart Book Homework StockTrak	35 points
Chapter 12	25 points 10 points 100 points	Smart Book Homework StockTrak Exam Chapter 9-12	135 points
Chapter 13	25 points 20 points	Smart Book Homework StockTrak	45 points
Chapter 14	25 points 10 points	Smart Book Homework StockTrak	35 points

Chapter 15	25 points 10 points 100 points 100 points	Smart Book Homework StockTrak Exam Chapter 13-15	235 points
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Total – 1,090 total points for the semester

IV. Examination Policy:

1. The reasons for which a student will be excused from taking an examination
 - a. Hospitalization (with documented verification)
 - b. Death in the immediate family (with documented verification)
 - c. Personal illness or illness in immediate family - (doctor's excuse required).
2. Academic dishonesty will not be tolerated. It will result in an F for the Course
 - a. Individual work required for all EXAMS
 - b. Working together as a study group is encouraged.
 - Each student is expected to submit their own work.
 - Submitting copied work or file is not acceptable and will result in failing grade.

V. Class Attendance (N/A) and Homework Make-Up Policy:

1. Class attendance is not required for an Online Course.
 - a. You do not have to come to campus for it at all.
 - b. If you need me, you may email me or leave me a voicemail.
2. Students are responsible for:
 - a. All assignments will be completed by the deadline, or you will receive a point penalty.

VI. Classroom Expectations: N/A since the course is fully online.

VII. Artificial Intelligence (AI) Policy

Artificial intelligence (AI) can be a valuable tool for academic purposes. AI may assist with generating ideas, checking grammar, and improving writing skills and other class-related tasks, but it should not be relied upon solely. Students are expected to demonstrate independent thinking and analysis and use AI to supplement their work. AI does not replace critical thinking and relying solely on AI to complete assignments undermines your learning.

Any work submitted must be the student's own, and using AI to generate entire assignments or portions of assignments is strictly prohibited and will result in academic consequences. To promote transparency and accountability, students must document their use of AI in any assignments, including the prompts or instructions they provided to the AI and any additional notes about the AI's output or their analysis. AI is not always accurate and may produce outdated, misleading, biased, or entirely incorrect information. Always verify any AI-generated content with credible academic sources.

Plagiarism, including using AI to generate assignments, not only cheats the student out of learning, but is considered a form of academic misconduct and will result in disciplinary action.

