



Justice Institute of British Columbia COURSE OUTLINE

Course Code: ABLD206
Course Title: Principles of Financial Management:
An Aboriginal Perspective
Prerequisite Courses: Aboriginal Leadership Certificate
Sponsoring Division: **Centre for Aboriginal Programs & Services**
Previous Course Code & Title: Same
Course Effective Date:

# of Credits:	3
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Course Description:

This course is designed to introduce current and potential leaders to the principles and practices of financial management. The focus of this course will be to develop an understanding of the financial and accounting concepts that are relevant to the non-financial manager. This includes financial statement analysis, budgeting and interfacing with financial managers. The goal of this course is to provide learners with the fundamentals of finance and accounting from an Aboriginal perspective. Basic finance and accounting principles will be blended with case studies that are based on common experiences in an Aboriginal setting, and the application to band offices, economic development initiatives, corporations, health centres and non-profit societies.

Course Goal(s):

The learners will be able analyze financial information, extract the relevant information, make decisions based on the learner's analysis of this information and interface with accounting professionals and financial managers in a confident and effective manner.

Course Learning Objectives:

Upon successful completion of this course learners will be able to:

- Describe the concepts and terminology of finance and accounting
- Analyze financial statements, including balance sheets, income statements and statements of cash flows
- Calculate key financial ratios to determine short-term and long-term solvency, leverage and profitability
- Breakdown the budgeting process, especially within an Aboriginal context
- Develop and monitor a budget for a typical Aboriginal project.

Course Topics/Content:

- 1. Introduction to Accounting**
 - a. Why study accounting as a non-financial manager?
 - b. The accounting cycle
 - c. The Profession of Accounting: CA, CGA, CMA
 - d. Management accounting versus financial accounting

- 2. Financial Statements**
 - a. Balance Sheet
 - b. Income Statement
 - c. Statement of Cash Flow

- 3. Introduction to Finance**
 - a. The time value of money
 - b. Debt versus equity
 - c. Raising capital

- 4. Assignment: Quiz on finance and accounting basics**

- 5. Accounting in an Aboriginal Context**
 - a. Band Office operations
 - b. Aboriginal Economic Development Corporations
 - c. Using relevant software

- 6. Finance in an Aboriginal Context**
 - a. Types of financing: debt versus equity
 - b. Capital project
 - c. Funding Sources relevant to Aboriginal communities

- 7. Case Study: Solving an Aboriginal organization's financial and managerial problems**

- 8. Budgets**
 - a. The importance of budgeting
 - b. The budgeting process
 - c. Developing a budget
 - d. Monitoring a budget

- 9. Final Exam: Closed book exam based on all materials covered in course**

Resource Materials:

Course Level:

	First Year	X	Second Year		Third Year		Fourth Year
	Other (describe):						

Equivalent Course(s) within the JIBC:

Class Delivery Methods:

Some courses are delivered using a range of methods within one class (course section) or alternative methods in different classes. Please outline the most common delivery options used for this course. The total class hours should be the same for each option.

Delivery Methods	Class Option A (Hours)	Class Option B (Hours)	Class Option C (Hours)	Class Option D (Hours)
Classroom/Lecture/Discussion	42			
Simulation/Lab				
Practicum/Fieldwork				
Online				
Correspondence				
Total Class Hours	42			

Comments on Delivery Methods:

Face to Face

Related Program(s): (where applicable)

Credit Transfer exists at: (List Institutions with official transfer agreements and name equivalent courses)

Course Grading System:

Check the system that applies to this course:

X	Letter Grades		Percentage		Pass/Fail		Credit/No Credit
	Complete/Incomplete		Attendance Only		Not Applicable		

Passing Grade:	C
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JIBC Standard Grading Scale for Letter, Grade Point and % Grades:

Letter Grade	Grade Points	% Range
A+	4.33	90-100
A	4.00	85-89
A-	3.67	80-84
B+	3.33	76-79
B	3.00	72-75
B-	2.67	68-71

Letter Grade	Grade Points	% Range
C+	2.33	64-67
C	2.00	60-63
C-	1.67	56-59
D	1.00	50-55
F	0.00	0-49

Evaluation Activities and Weighing: (complete the %'s which apply – total must equal 100%)

Final Exam	40%	Assignments	20%	Project	%	Capstone Project	%
Midterm Exam	%	Portfolio	%	Participation	20%	Other	20%
Quizzes/Test	%	Simulations	%	Practicum	%	TOTAL	100%

Comments on Evaluation:

In order to receive an evaluation or grade, learners must participate in class, and complete the written assignments and exams.

Students who are unsuccessful in any formal evaluations may apply to the Program Coordinator for one opportunity to re-write it. Students must arrange to re-write the exam within 10 days of the original exam.

Other Course Guidelines, Procedures and Comments:

Late assignments will not be accepted for marking without prior permission of the lead faculty member. A student who misses assignments, quizzes, projects or exams, may, at the discretion of the lead faculty, complete the work missed.

View the Justice Institute of BC Policies listed below at:

[JIBC | About JIBC | Policies](#)

Access Policy
Harassment Policy
Prior Learning Assessment Policy
Student Code of Conduct

Academic Appeals Policy
Intellectual Property Rights Policy
Research on Human Subjects: Ethics
Student Records