



MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



VISION: Mabalacat City College envisions itself to be the top choice in the community it serves for quality education and training by 2025.

MISSION: The Mission of Mabalacat City College is to meet the needs of its community as a center for learning aiming for open admission policy.

COURSE DESCRIPTION:

This course deals with the fundamental principles, tools, and techniques of the financial operation involved in the management of business enterprises. It covers the basic framework and tools for financial analysis and financial planning and control, and introduces basic concepts and principles needed in making investment and financing decisions. Introduction to investments and personal finance are also covered in the course. Using the dual-learning approach of theory and application, each chapter and module engages the to explore all stages of the learning process from knowledge, analysis, evaluation, and application to preparation and development of financial plans and programs suited for a small business.

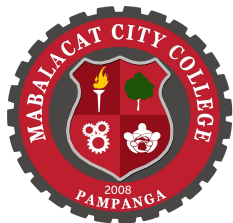
PROGRAM INTENDED LEARNING OUTCOMES (PILO) (BASED ON CMO):

1. Produce food products and services complying with enterprise standards
2. Apply management skills in F & B service and operations
3. Perform and provide full guest cycle services for front office
4. Perform and maintain various housekeeping services for guest and facility operations
5. Plan and implement a risk management program to provide a safe and secure workplace
6. Provide food & beverage service and manage the operation seamlessly based on industry standards

PRE-REQUISITE: None

NUMBER OF UNITS: 3





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



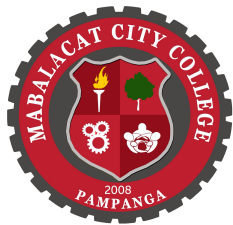
LEARNING OUTCOMES:

1. Understand basic types, goals, and implications of finance and the role of the financial decision-maker.
2. Interpret financial statements and how they influence planning and growth
3. Perform ratio analysis
4. Understand the meaning of time value of money and how to evaluate the tradeoff between a peso today and a peso sometime in the future
5. Utilize the time value of concepts in terms of practical applications
6. Identify the different financial regulatory in the Philippines
7. Differentiate debt and equity financing
8. Define and measure the risk and rates of return
9. Understand long-term and short-term financing decisions
10. Understand the dynamics of personal finance

COURSE OUTLINE

Week	Topic	Learning Materials (with references following OER plagiarism and IPR policies)	Intended Learning Outcomes (ILO)	Assessment Tasks (Requirements with schedule or time allotment)	Sustainable Development Goals (SDG) Coherence
GLOBAL KNOWLEDGE					
3	Introduction to Business Finance - What is finance?	Gitman, L. J. & Zutter, C.J. (2012). <i>Principles of Managerial Finance 13th Edition</i> (pp. 4-57). Prentice Hall	<ul style="list-style-type: none"> - Define finance and the managerial finance function. - Describe the legal forms of business organization 	Recitation Work Output - Review Questions	8 Decent work and Economic Growth





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

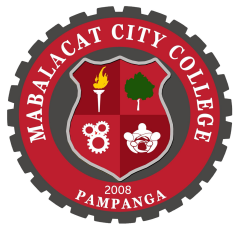
First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



	<ul style="list-style-type: none"> - Legal forms of Business Organization - Goal of the Firm - Organization of the finance function - Financial Institutions 	<p>Asian Development Bank. (2023). <i>Financial Digitalization and Its Implications for ASEAN+3 Regional Financial Stability</i>. https://www.adb.org/publications/financial-digitalization-asean3-financial-stability</p> <p>The Money Hans. (2018). What is Finance? https://youtu.be/Gh_GtYtQoVI</p>	<ul style="list-style-type: none"> - Describe the goal of the firm, and explain why maximizing the value of the firm is an appropriate goal for a business. - Describe how the managerial finance function is related to economics and accounting. - Contrast the functions of financial institutions and financial markets - Describe the differences between the capital markets and the money markets. 	<ul style="list-style-type: none"> - Self-Test Problems <p>Quiz (Multiple Choice/True or False)</p> <p>September 20-21</p>	<p>16</p> <p>Peace, Justice and Strong Institutions</p>
4	<p>Financial Statements</p> <ul style="list-style-type: none"> - Stockholders Report - Key Financial Statements - Notes to the Financial Statements <p>Ratio Analysis</p> <ul style="list-style-type: none"> - Liquidity 	<p>Gitman, L. J. & Zutter, C.J. (2012). <i>Principles of Managerial Finance 13th Edition</i> (pp. 58-66). Prentice Hall</p> <p>Dahlquist et al. (2022). <i>Principles of Finance</i> (ch. 5). https://openstax.org/details/books/principles-finance</p> <p>Accounting Stuff. (2022). <i>Financial Statements: All the Basics in 8 mins!</i> https://youtu.be/Fi1wkUczuyk</p>	<ul style="list-style-type: none"> - Review the contents of the stockholders' report and the procedures for consolidating international financial statements. - Understand the relationship between balance sheet and income statement - Understand who uses financial ratios and how 	<p>Recitation</p> <p>Work Output</p> <ul style="list-style-type: none"> - Review Questions - Self-Test Problems <p>Quiz (Multiple Choice/True or False)</p>	<p>4</p> <p>Quality Education</p> <p>8</p> <p>Decent work and Economic Growth</p>





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

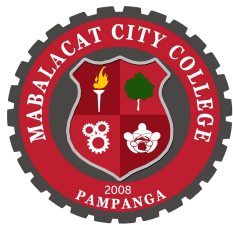
First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



	<ul style="list-style-type: none"> - Activity - Debt - Profitability - Market 	<p>Bloomenthal, A. (2022). <i>Financial Ratio Analysis: Definition, Types, Examples, and How to Use</i>. https://www.investopedia.com/terms/r/ratioanalysis.asp</p>	<ul style="list-style-type: none"> - Use ratios to analyze a firm's liquidity and activity. - Use ratios to analyze a firm's profitability and its market value. 	September 27-28	
5-6	<p>Time Value of Money</p> <ul style="list-style-type: none"> - The Role of Time Value in Finance - Single Amount: Present Value and Future Value - Mixed Stream: Present Value and Future Value - Compounding Interest More Frequently than Annually 	<p>Gitman, L. J. & Zutter, C.J. (2012). <i>Principles of Managerial Finance 13th Edition</i> (pp. 159-187). Prentice Hall</p> <p>Dahlquist et al. (2022). <i>Principles of Finance</i> (ch. 7-9). https://openstax.org/details/books/principles-finance</p> <p>Kondylis. (2022). <i>Time is money. But, how much?</i> https://blogs.worldbank.org/impactevaluations/time-money-how-much</p> <p>The Finance Storyteller. (2018). <i>Time value of money explained</i>. https://youtu.be/gkp-7yhfreq</p>	<ul style="list-style-type: none"> - Discuss the role of time value in finance, the use of computational tools, and the basic patterns of cash flow. - Understand the concepts of future value and present value, their calculation for single amounts, and the relationship between them - Find the future value and the present value of both an ordinary annuity and an annuity due, and find the present value of a perpetuity - Understand the effect that compounding interest more frequently than annually has on future 	<p>Recitation</p> <p>Work Output</p> <ul style="list-style-type: none"> - Review Questions - Self-Test Problems <p>Quiz (Computation)</p> <p>October 11-12</p>	<p>4 Quality Education</p> <p>8 Decent work and Economic Growth</p>





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



			value and on the effective annual rate of interest.		
NATIONAL KNOWLEDGE					
7	<p>Special Application of Time Value</p> <ul style="list-style-type: none"> - Determining Deposits Needed to Accumulate Future Sum - Loan Amortization 	<p>Gitman, L. J. & Zutter, C.J. (2012). <i>Principles of Managerial Finance 13th Edition</i> (pp. 159-187). Prentice Hall</p> <p>Bangko Sentral ng Pilipinas. (2021). FAQs on Personal Equity and Retirement Account (PERA). https://www.bsp.gov.ph/Pages/InclusiveFinance/PERA_FAQs1.aspx</p> <p>Bangko Sentral ng Pilipinas. (n.d.) Inclusive Finance – Loan Calculator. https://www.bsp.gov.ph/Pages/InclusiveFinance/LoanCalculator.aspx</p>	<ul style="list-style-type: none"> - Describe and perform the procedures involved in (1) determining deposits needed to accumulate a future sum, (2) loan amortization, (3) finding interest or growth rates, and (4) finding an unknown number of periods. 	<p>Recitation</p> <p>Work Output</p> <ul style="list-style-type: none"> - Review Questions - Self-Test Problems <p>Quiz (Computation)</p> <p>October 18-19</p>	<p>4 Quality Education</p> <p>8 Decent work and Economic Growth</p>
MIDTERM EXAM					
11	<p>Financial Regulatory Agencies in the Philippines</p> <ul style="list-style-type: none"> - Monetary Policy and Fiscal Policy - Bangko Sentral ng Pilipinas 	<p>Greenlaw et al. (2017). <i>Principles of Macroeconomics</i> (ch 14 & 17). https://www.oercommons.org/courses/principles-of-macroeconomics-5/view</p> <p>Schmidt, M. (2021). <i>A Look at Fiscal and Monetary Policy</i>. https://www.investopedia.com/articles/economics/12/fiscal-or-monetary-policy.asp</p>	<ul style="list-style-type: none"> - Discuss how a Central Bank Executes Monetary Policy - Examine the effect of government spending and taxation - Identify the different financial regulatory agencies in the Philippines 	<p>Recitation</p> <p>Work Output</p> <ul style="list-style-type: none"> - Review Questions <p>Quiz (Multiple Choice/True or False)</p>	<p>4 Quality Education</p> <p>10 Reduced Inequalities</p>





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



	<ul style="list-style-type: none"> Department of Finance – Cluster and Agencies 	<p>Bangko Sentral ng Pilipinas. (n.d.) <i>Mandate, Functions and Responsibilities.</i> https://www.bsp.gov.ph/SitePages/AboutTheBank/AboutTheBank.aspx</p> <p>Department of Finance. (n.d.) <i>Cluster and Agencies.</i> https://www.dof.gov.ph/about/cluster-agencies/</p>	<ul style="list-style-type: none"> Understand how monetary and fiscal policies affect financial decisions 	November 22-23	16 Peace, Justice and Strong Institutions
12	<p>Differences Between Debt and Equity</p> <ul style="list-style-type: none"> Interest Rates and Required Returns Corporate Bonds Common and Preferred Stock <p>Risk and Return Fundamental</p> <ul style="list-style-type: none"> Risk and Return Defined Risk of a Single Asset Risk of a Portfolio Portfolio Return and Standard Deviation 	<p>Gitman, L. J. & Zutter, C.J. (2012). <i>Principles of Managerial Finance 13th Edition</i> (pp. 220-251;264-290). Prentice Hall</p> <p>Serrano, S. (2021). <i>Investment 101: Comparing modern investment vehicles and risks.</i> https://www.grantthornton.com.ph/insights/articles-and-updates1/from-where-we-sit/investment-101-comparing-modern-investment-vehicles-and-risks/</p> <p>Bureau of the Treasury. (n.d.) <i>Outstanding Government Securities.</i> https://www.treasury.gov.ph/?page_id=44424</p> <p>Philippine Stock Exchange, Inc. (2023). <i>Market Reports.</i> https://www.pse.com.ph/market-report/</p>	<ul style="list-style-type: none"> Differentiate between debt and equity. Describe interest rate fundamentals, the term structure of interest rates, and risk premiums. Review the legal aspects of bond financing and bond cost Discuss the features of both common and preferred stock Understand the meaning and fundamentals of risk, return, and risk preferences Describe procedures for assessing and measuring the risk of a single asset. 	<p>Recitation</p> <p>Work Output</p> <ul style="list-style-type: none"> Review Questions Self-Test Problems <p>Quiz (Multiple Choice with computation)</p> <p>November 29-30</p>	<p>4 Quality Education</p> <p>8 Decent work and Economic Growth</p> <p>16 Peace, Justice and Strong Institutions</p>





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

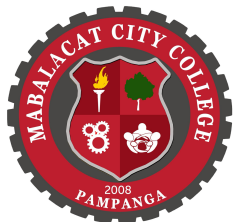
First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



			<ul style="list-style-type: none"> - Discuss the measurement of return and standard deviation for a portfolio and the concept of correlation. 		
LOCAL KNOWLEDGE					
13	<p>Long Term Financial Decisions</p> <ul style="list-style-type: none"> - Capital Budgeting Process - Payback Period - Net Present Value - Internal Rate of Return 	<p>Gitman, L. J. & Zutter, C.J. (2012). <i>Principles of Managerial Finance 13th Edition</i> (pp. 388-425). Prentice Hall</p> <p>Dela Cruz, R.C. (2023). <i>DOTr to prevent more delays in PNR Clark Phase 2 project.</i> https://www.pna.gov.ph/articles/1193342</p> <p>Public Private Partnership Center. (2022). <i>Joint Venture Agreement for the Financing, Development, Rehabilitation, Expansion, Improvement, Operation and Maintenance of the Water Supply and Septage Management Systems of Mabalacat City Water District.</i> https://ppp.gov.ph/ppp_projects/joint-venture-agreement-for-the-financing-development-rehabilitation-expansion-improvement-operation-and-maintenance-of-the-water-</p>	<ul style="list-style-type: none"> - Understand the key elements of the capital budgeting process. - Calculate, interpret, and evaluate the payback period - Calculate, interpret, and evaluate the net present value (NPV) - Calculate, interpret, and evaluate the internal rate of return (IRR). 	<p>Recitation</p> <p>Work Output</p> <ul style="list-style-type: none"> - Review Questions - Self-Test Problems <p>Quiz (computation)</p> <p>December 6-7</p>	<p>4 Quality Education</p> <p>8 Decent work and Economic Growth</p>





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

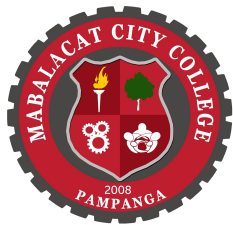
First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



		supply-and-septage-management-systems-of-mabalacat-city-water-di/			
14	<p>Short Term Financial Decisions</p> <ul style="list-style-type: none"> - Working Capital - Current Asset Management: Cash Conversion Cycle, Inventory Management, Accounts Receivable Management - Current Liabilities Management - Unsecured Sources of Short Term Loans 	<p>Gitman, L. J. & Zutter, C.J. (2012). <i>Principles of Managerial Finance 13th Edition</i> (pp. 599-673). Prentice Hall</p> <p>Small Business Corporation. (n.d.) <i>RISE UP Multi-Purpose Loan</i>. https://sbcorp.gov.ph/riseupmultipurpose/</p> <p>Rural Bankers Association of the Philippines. (n.d.) <i>Pampanga</i>. https://rbap.org/members/region-3/pampanga/</p> <p>Tecson, Z. (2023). <i>DTI aids furniture, guitar makers in Pampanga</i>. https://www.pna.gov.ph/articles/1193926</p>	<ul style="list-style-type: none"> - Understand working capital management, net working capital, and the related trade-off between profitability and risk. - Describe the cash conversion cycle and inventory management - Explain the credit selection process and the quantitative procedure for evaluating changes in credit standards - Review accounts payable, the key components of credit terms, and the procedures for analyzing those terms. - Describe interest rates and the basic types of unsecured bank sources of short-term loans. 	<p>Recitation</p> <p>Work Output</p> <ul style="list-style-type: none"> - Review Questions - Self-Test Problems <p>Quiz (computation)</p> <p>December 13-14</p>	<p>4</p> <p>Quality Education</p> <p>8</p> <p>Decent work and Economic Growth</p>





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

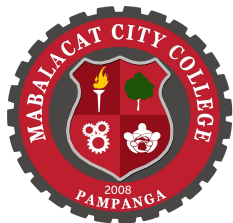
First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



15	<p>Personal Finance</p> <ul style="list-style-type: none"> - Basics of Budgeting - Saving Mechanisms - Debt Trap Cycle 	<p>Madura, J. (2020). <i>Personal Finance Seventh Edition</i>. Pearson.</p> <p>Bangko Sentral ng Pilipinas. (n.d.) <i>Financial Inclusion in the Philippines</i>. https://www.bsp.gov.ph/Media_And_Research/Financial%20Inclusion%20in%20the%20Philippines/FIP_4Qtr2013.pdf</p> <p>Centeno, E., & Vargas, D. (2021). Community Financial Literacy: The Case of Pio, Model Community, Porac, Pampanga, Philippines. <i>Model Community, Porac, Pampanga, Philippines</i> (April 10, 2021).</p> <p>Dimaun, R. (2020). <i>Financial Literacy</i>. https://www.pressreader.com/philippines/sunstar-pampanga/20200709/281590947854998</p> <p>Business Mirror. (2022). <i>Empowering Filipinos Through Financial Literacy</i>. https://businessmirror.com.ph/2022/09/12/financial-literacy-philippines/</p> <p>Mabalacat City College. (2022). <i>We Leap as One Amidst the Pandemic Crisis</i>. https://mcc.edu.ph/post/we-leap-as-one-amidst-the-pandemic-crisis</p>	<ul style="list-style-type: none"> - Understand importance of financial literacy - Examine personal habits, strengths, weaknesses and values when it comes to money - Demonstrate the use of economic information to make informed personal financial decisions 	<p>Recitation</p> <p>Work Output</p> <ul style="list-style-type: none"> - Review Questions <p>Quiz (Essay)</p> <p>December 18-19</p>	<p>4</p> <p>Quality Education</p> <p>8</p> <p>Decent work and Economic Growth</p>
----	---	---	--	---	---





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



FINAL EXAMINATION

SUMMARY OF REVISIONS:

Revision	Date	Updated by	Short Description of Changes
1.0	February 2023	Kathryna V. Valencia, MM	Version 1 with SDG Coherence and Inclusion of Global, National and Local Knowledge
2.0	August 2023	Kathryna V. Valencia, MM	Updated to Weeks 3-8 and Weeks 11-16

GENERAL GUIDELINES AND POLICIES:

As the College currently follows Hybrid Delivery of Learning on its instruction, the following general guidelines and policies are set by the School to be followed by the faculty-in-charge and the students of the course.

Attendance

Checking of attendance during face-to-face classes is a requirement and will be strictly observed.

Academic Integrity

Observance of the outmost academic integrity shall be observed by the students of the course. Plagiarism, cheating, and other forms of academic dishonesty shall not be tolerated by the faculty-in-charge nor the Institute.

Accomplishment of Requirements

All requirements given by the instructor/faculty-in-charge of the course to the students shall be called/referred to/addressed as “work output”. Each





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

First Semester A.Y. 2023-2024

Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



work output must be accomplished by the students until the schedule set by the instructor/faculty-in-charge. Final student’s output must also be accomplished by the schedule set by the instructor of the course.

Line of Communication

The course’s official line of communication shall be through the following:

The outmost respect and courtesy must be observed by students in communicating to their instructor/faculty-in-charge of the course and to their classmates and vice versa. Any form of disrespectful and discourteous way of communication shall not be tolerated by the School.

Instructional Materials (IMs)

Working students may avail of the modular type of teaching. MS Teams on-line platform may be utilized by the instructor/faculty-in-charge of the course to the students – adapting the flexible learning scheme.

Grading System:

Class Standing (Work Outputs and Summative Assessments)	60%
Major Examination (Midterms and Finals)	<u>40%</u>
	100%

References:

MCC Library Book:

Gitman, L. J. & Zutter, C.J. (2012). Principles of Managerial Finance 13th Edition. Prentice Hall
 Dahlquist et al. (2022). Principles of Finance. <https://openstax.org/details/books/principles-finance>
 Madura, J. (2020). Personal Finance Seventh Edition. Pearson.





MABALACAT CITY COLLEGE

INSTITUTE OF HOSPITALITY AND TOURISM MANAGEMENT

First Semester A.Y. 2023-2024


Outcome-Based Teaching and Learning Plan and Module Guide for *Business Finance - FINANCE*



Prepared by:


Kathryn A. Valencia, MM
Faculty in-Charge

Reviewed by:


Harold Van A. Aquino, MSHRM
Program Head-BSHM

Approved:


Jennyfer N. Merza, MBA
Dean-IHTM

CC:

Office of the Academic Affairs

