

Week	Course Vocabulary
1	Nature and Evolution of Financial Management: Concept, historical development (transition from descriptive to analytical approach), and business importance.
2	Financial Management Environment: Interrelationship with accounting, economics, quantitative methods, behavioral sciences, and administrative functions.
3	Financial Objectives: Profit maximization, Earnings Per Share (EPS), shareholder wealth maximization, risk-return trade-off, and corporate social responsibility.
4	Functions and Organizational Structure: Financial planning, control, decision-making, role of the CFO, and distinctions between Treasurer and Controller.
5	Strategic Financial Decisions: Financing and investment choices, capital budgeting, business risk, working capital, and dividend policy. (<i>Quiz 1</i>)
6	Financial Statements: Income Statement (concepts, revenue/cost classification, net profit calculation, practical problems) & Balance Sheet (assets, liabilities, equity classifications, practical cases).
7	Midterm Exam
8	Statement of Cash Flows (IAS 7 & Iraqi Standard 7): Operating, investing, and financing activities; direct vs. indirect methods.
9	Financial Ratio Analysis (Part 1): Scope and limitations; liquidity ratios (current, quick, cash, cash interval) and activity/turnover ratios.
10	Financial Ratio Analysis (Part 2): Leverage and debt coverage ratios; profitability metrics (ROI, ROE, earnings yields). (<i>Quiz 2</i>)
11	Investment Environment & Financial Markets: Financial assets, fundamental analysis, technical analysis (Dow Theory), and capital market risks.
12	Long-Term Debt Financing: Bond valuation and cost (par, premium, discount, tax shield); long-term bank loans and protective covenants.
13	Equity Financing (Common Stock): Stockholder rights, returns measurement, stock splits, and cost of equity (Dividend Discount Model & CAPM).
14	Hybrid & Internal Financing: Preferred stock characteristics and cost estimation; retained earnings as internal equity and opportunity cost.
15	Final Course Exam