

Introduction to Business Finance
FIN 304 01W
Summer 1 2026
Meets 6/01/2026 through 7/02/2026
Syllabus

Instructor: Srinivas Nippani, PhD.

Classroom: Online Class

Meeting Time: The course will be based on recorded video lectures and D2L sessions (usually on PowerPoint, Excel, and/or a calculator). Once you listen to the recorded lectures I post every week, I encourage you to work on the homework problems given in the Content. Please note that we must cover about 4 chapters per week, as this is a summer session. I answer my email quickly, usually within a day or two, except on weekends. I encourage you to email me with questions. **We will also meet live every Wednesday at 9.30 am in D2L so that I can go over some important chapter parts (of math mainly) for the week. I fully understand if you cannot attend any lecture live and can only listen to the recording because of work or time conflicts with other commitments. There is no need to inform me if you cannot attend a session, if you listen to the recording within a day or two.** The D2L is your opportunity to have a live and interactive session with me and to check and extend what you are learning.

Office: BA 310 (East Texas A&M University)

Office Phone: 903-886-5659 (Secretary). I have no direct line. The best way to reach me is by email. All emails must contain "FIN 304 01W" in the subject line and be sent from your myLeo accounts.

Office Hours: online by appointment.

Fax: 903-468-3216

Email: Sri.Nippani@etamu.edu

Course Description: Basic concepts of business finance with emphasis on global and ethical issues, total quality management, production of goods and services, and various laws and regulations that affect the financial environment in which the firm operates. Basic elements of business finance, the financial environment, financial institutions, security markets, interest rates, taxes, risk analysis, time value of money and valuation. Maximizing value of the firm using financial analysis and planning, working capital management, cost of capital and capital budgeting.

Prerequisites: Acct 222; ECO 2301, 2302, MATH 1325.

REQUIRED TEXT AND OTHER MATERIALS: (A VERY IMPORTANT NOTE: STUDENTS ARE EXPECTED TO HAVE THESE MATERIALS READY ON THE FIRST DAY OF CLASS).

**1. Fundamentals of Financial Management: Concise 12th Edition
by Eugene Brigham (Author), Joel Houston (Author)**

Print ISBN-13: 9798214040585

eBook only: 9798214040660

2. Financial Calculator: I strongly recommend the Texas Instruments BA II Plus Professional calculator, and my explanations will be based on this calculator in class.
3. Access to a Computer with the latest version of Microsoft Excel.

Attendance, Course Requirements, Assignments, and Grading

Students taking the course are expected to listen to all recorded presentations, attend the live Zoom sessions, and check their email at least once a day, ideally more times. The course will cover the textbook and material presented in class. I prefer that students not miss listening to any recorded lectures. Some material not part of the book will be used in the recordings. **All announcements will be made using email or on the course announcements page. I expect you to know all announcements within 24 hours of receiving the email or posting in the course announcements. I encourage you to listen to my recorded lectures several times. Also, use only Chrome to access the class, never Explorer.** The grading is based on the following scale (All exams and quizzes online in the D2L website):

Quiz on Chapters 1 and 5 (June 6 th , 2026)	10 points
(Mid-Term) Exam 1 (June 8-9, 2026 tentatively)	100 points
(Mid-Term) Exam 2 (June 18 th -19 th , 2026 tentatively)	100 points
Final Exam in the last week of class (June 29-30 th , 2026)	100 points
Case-Based Take Home Quiz (Compulsory June 26 th)	10 points

Total (counting the two mid-terms, quiz, and the final)	320 points

What you can use on exams: scrap paper, a calculator, and Excel

What you cannot use on exams: the help of another person.

All exams and quizzes are to be taken online on the course website in D2L. You cannot miss any of the exams and quizzes. My exams will be based on the material covered in class. For each student, the total points will be summed and converted into a percentage at the end of the semester to determine the final grade. The following scale will be applied to decide the final grade for students: 90 and above: A grade, 80-89.99%: B grade, 70-79.99%: C grade, 60%-69.99%: D grade, and below 60%: F grade. I will try to adhere to the above grading scale, but reserve the right to deviate. My exams typically include multiple-choice questions; you may use a calculator and Excel. However, the exams are designed for speed and accuracy. No student will be allowed to make up for inadequate performance on an exam, and make-up exams will be given only for medical reasons. Makeup exams will likely be essay-type and may not be given online.

Tentative Course Schedule

Please see the Schedule below. I reserve the right to deviate from this schedule. Live classes will meet at 9.30 am on Wednesdays, while pre-recorded lectures will be posted on the course website in announcements.

*Only a part of the material will be used in some of the chapters. **I reserve the right to change anything in the syllabus if I feel it is necessary.** I will substitute some live lectures with pre-recorded ones emailed to you.

Introduction and Chapter 1

Chapter 5

Chapter 2

Chapter 6 and discussion with general economic factors*

Midterm Exam 1 is over chapters 1, 5, 6, and 2.

Chapter 3

Chapter 4

Chapter 7

Midterm Exam 2 is over chapters 3, 4, and 7.

Chapter 9

Chapter 8

Chapter 10

Chapter 11

Chapter 16

Review if necessary

Final Exam over chapters 8-11 and 16.

A Note: Please note that quizzes are not mentioned in the above schedule, but the first quizzes are on June 6th over chapters 1 and 5, and the case-based take-home quiz will be available on June 26th.

Academic Misconduct: Cheating will not be tolerated in this class. Please remember that this is a junior-level class, and you are graded against each other. By giving someone answers to exam questions helps neither you nor them. If I catch someone cheating, I will deal with that in accordance with the policies of East Texas A&M University. An academic honesty policy will be posted under the “Content” tab. You should read this document, sign it, and submit it to me via its corresponding “Academic Honesty Folder”.

An Important Note:

Tenets of Common Behavior statement: All students enrolled at the university shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. (See current Student Guidebook).

Students with Disabilities:

Students with Disabilities information: The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services, Waters Library, Room 162
(903) 886-5150 or (903) 886-5835 phone (903) 468-8148 fax
Email: Rebecca.Tuerk@etamu.edu

Nondiscrimination Statement

Nondiscrimination notice: East Texas A&M University will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Campus Concealed Carry

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in East Texas A&M University buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and East Texas A&M University Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedure s/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all East Texas A&M University campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

Important Information about Counseling Center

The Counseling Center at East Texas A&M University, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel