

BMG 85.3 Course Outline as of Fall 1997**CATALOG INFORMATION**

Dept and Nbr: BMG 85.3 Title: BUS REC & CASH FLOW

Full Title: Business Records & Cash Flow

Last Reviewed: 3/28/2011

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	1.00	Lecture Scheduled	3.00	6	Lecture Scheduled	18.00
Minimum	1.00	Lab Scheduled	0	2	Lab Scheduled	0
		Contact DHR	0		Contact DHR	0
		Contact Total	3.00		Contact Total	18.00
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 36.00

Total Student Learning Hours: 54.00

Title 5 Category: AA Degree Applicable

Grading: Grade or P/NP

Repeatability: 00 - Two Repeats if Grade was D, F, NC, or NP

Also Listed As:

Formerly: BMG 85C

Catalog Description:

This course introduces the record keeping needs of a small business. Internal and external planning and control. Inventory control, cash control, budgeting, and records needed for tax reporting, cash flow and break-even analysis, choosing or designing an adequate record keeping system.

Prerequisites/Corequisites:**Recommended Preparation:**

Eligibility for ENGL 100 or ESL 100.

Limits on Enrollment:**Schedule of Classes Information:**

Description: Record keeping for the small business. Analyzing & controlling the business through records. Understanding cash flow. (Grade or P/NP)

Prerequisites/Corequisites:

Recommended: Eligibility for ENGL 100 or ESL 100.

Limits on Enrollment:

Transfer Credit: CSU;
Repeatability: Two Repeats if Grade was D, F, NC, or NP

ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:

AS Degree:	Area	Effective:	Inactive:
CSU GE:	Transfer Area	Effective:	Inactive:
IGETC:	Transfer Area	Effective:	Inactive:
CSU Transfer:	Transferable	Effective: Fall 1983	Inactive: Spring 2017
UC Transfer:		Effective:	Inactive:

CID:

Certificate/Major Applicable:
Certificate Applicable Course

COURSE CONTENT

Outcomes and Objectives:

The student will learn:

1. to understand the need for good record keeping;
2. to develop an appreciation for the need to control and safeguard cash;
3. to understand how business records are used in business;
4. to understand the importance of budgeting.

Topics and Scope:

1. The record keeping function.
2. Record Keeping systems.
3. Financial institution requirements.
4. Purchasing and inventory control.
5. Controlling cash.
6. Cash flow and break-even analysis.
7. The role of the computer in record keeping.

Assignment:

Record keeping problems.

Methods of Evaluation/Basis of Grade:

Writing: Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

Lab reports, RECORD KEEPING PROBLEMS

Writing 10 - 20%

Problem Solving: Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Homework problems, Quizzes, Exams, RECORD KEEPING PROBLEMS

Problem solving
20 - 50%

Skill Demonstrations: All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

Class performances, RECORD KEEPING PROBLEMS

Skill Demonstrations
20 - 30%

Exams: All forms of formal testing, other than skill performance exams.

RECORD KEEPING PROBLEMS

Exams
10 - 20%

Other: Includes any assessment tools that do not logically fit into the above categories.

ATTENDANCE

Other Category
0 - 10%

Representative Textbooks and Materials:

SMALL BUSINESS MANAGEMENT, Nicholas C. Siropolis, Houghton/Mifflin, 5th Edition, 1994.