**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

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|---|---|
| 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:

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|---|---|---|---|---|---|
| **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.

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| Lab reports, RECORD KEEPING PROBLEMS | Writing<br>10 - 20% |

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

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| Homework problems, Quizzes, Exams, RECORD KEEPING PROBLEMS | Problem solving<br>20 - 50% |

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

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| Class performances, RECORD KEEPING PROBLEMS | Skill Demonstrations<br>20 - 30% |

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

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| RECORD KEEPING PROBLEMS | Exams<br>10 - 20% |

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

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|---|---|
| ATTENDANCE | Other Category<br>0 - 10% |

**Representative Textbooks and Materials:**
SMALL BUSINESS MANAGEMENT, Nicholas C. Siropolis, Houghton/Mifflin, 5th Edition, 1994.