

**BMG 66.3 Course Outline as of Fall 2009****CATALOG INFORMATION**

Dept and Nbr: BMG 66.3      Title: FINANCIAL BASICS  
 Full Title: Financial Basics  
 Last Reviewed: 10/14/2013

| Units   |      | Course Hours per Week |      | Nbr of Weeks | Course Hours Total |       |
|---------|------|-----------------------|------|--------------|--------------------|-------|
| Maximum | 1.00 | Lecture Scheduled     | 1.00 | 17.5         | Lecture Scheduled  | 17.50 |
| Minimum | 1.00 | Lab Scheduled         | 0    | 2            | Lab Scheduled      | 0     |
|         |      | Contact DHR           | 0    |              | Contact DHR        | 0     |
|         |      | Contact Total         | 1.00 |              | Contact Total      | 17.50 |
|         |      | Non-contact DHR       | 0    |              | Non-contact DHR    | 0     |

Total Out of Class Hours: 35.00

Total Student Learning Hours: 52.50

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:

**Catalog Description:**

This course introduces the concepts of finance and accounting for the non-financial manager. Topics include financial analysis tools, financial decision-making, ratios, and cash budgets.

**Prerequisites/Corequisites:****Recommended Preparation:**

Eligibility for ENGL 100 or ESL 100

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

Description: This course introduces the concepts of finance and accounting for the non-financial manager. Topics include financial analysis tools, financial decision-making, ratios, and cash budgets. (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**  
**CSU GE:**        **Transfer Area**

Effective:        Inactive:  
Effective:        Inactive:

**IGETC:**        **Transfer Area**

Effective:        Inactive:

**CSU Transfer:** Transferable      Effective:      Fall 1998      Inactive:      Fall 2019

**UC Transfer:**                      Effective:                      Inactive:

**CID:**

**Certificate/Major Applicable:**

Both Certificate and Major Applicable

## **COURSE CONTENT**

### **Outcomes and Objectives:**

Upon completion of the course, students will be able to:

1. Define terminology used in financial and managerial accounting.
2. Explain timing differences between cash flow and profit measurement.
3. Interpret financial statements.
4. Use financial analysis tools, ratios, and indicators and interpret their financial performance.
5. Analyze and evaluate the budgeting process.
6. Evaluate the ethical consequences of financial decision making.

### **Topics and Scope:**

1. The terminology used to identify managerial and financial accounting activities.
2. Accrual and cash accounting.
3. Accounting systems, internal control and audits.
4. Measuring cash flow, and net income.
5. Analysis and interpretation of financial statements.
  - a. Ratios analysis.
  - b. Vertical analysis.
  - c. Horizontal analysis.
6. Budgeting.
  - a. Operational budgets.
  - b. Cash budgets.
  - c. Capital budgeting.
7. Ethics and decision making.

### **Assignment:**

1. In-class written assignments.
2. Homework.

3. Group activities.
4. Role-playing.
5. Workbook exercises.
6. Case studies.
7. Skill demonstrations.
8. Participation in classroom activities.
9. Examination(s).

### 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.

Written homework, In-class written assignments, short essay question

Writing  
25 - 35%

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

problem solving in groups, workbook exercises

Problem solving  
20 - 25%

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

Class performances, Role playing

Skill Demonstrations  
20 - 40%

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

Multiple choice, True/false, Short essays

Exams  
1 - 20%

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

Participation in classroom activities

Other Category  
10 - 30%

### Representative Textbooks and Materials:

Instructor-prepared materials.

ACCOUNTING AND FINANCE FOR NON-SPECIALISTS, by Peter Atrill and Eddie McLaney. Published by Prentice Hall, copyright 2000.