

CATALOG INFORMATION

Dept and Nbr: BMG 85.3 Title: SMALL BUSINESS RECORDS
Full Title: Small Business Records and Cash Flow
Last Reviewed: 3/28/2011

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: BMG 85C

Catalog Description:
This course introduces the overall financial record keeping needs of a small business. Includes inventory control, cash management, budgeting, financial record keeping needed for tax reporting, managing cash flow, examining break-even analysis, and choosing or designing an adequate record keeping system. Includes evaluating software for specific business types.

Prerequisites/Corequisites:
Course Completion or Current Enrollment in BMG 85.1 and BMG 85.12; OR Course Completion or Current Enrollment in BMG 85.2

Recommended Preparation:
Eligibility for ENGL 100 or ESL 100

Limits on Enrollment:

Schedule of Classes Information:
Description: This course introduces the overall financial record keeping needs of a small business. Includes inventory control, cash management, budgeting, financial record keeping needed for tax reporting, managing cash flow, examining break-even analysis, and choosing or designing an adequate record keeping system. Includes evaluating software for specific business

types. (Grade or P/NP)

Prerequisites/Corequisites: Course Completion or Current Enrollment in BMG 85.1 and BMG 85.12; OR Course Completion or Current Enrollment in BMG 85.2

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:

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

1. Evaluate various business record keeping systems.
2. Manage cash flow and safeguard cash.
3. Determine financial software appropriate to specific business types.
4. Project income and expense forecasting for a small business.
5. Evaluate sources for start-up capital.

Topics and Scope:

1. The record keeping function
 - a. Accrual
 - b. Cash basis
2. Record keeping systems
 - a. Inventory control
 - b. Cash management
 - c. Budgeting
 - d. Financial record keeping for tax reporting
 - e. Break-even analysis
3. Financial institution requirements
 - a. Preparation for reporting
 - 1) I.R.S. (Internal Revenue Service)
 - 2) Banking debt financing
 - 3) Equity financing
 - b. Forms

- c. Submission
- 4. Software applicable to specific business types
 - a. PeachTree
 - b. Great Plains
 - c. QuickBooks
 - d. Microsoft Excel

Assignment:

- 1. Record keeping problems
- 2. Chart of accounts origination
- 3. Budget projections
- 4. Cash flow projection
- 5. Final exam case study analyses

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.

Record keeping problems

Writing
20 - 30%

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

Chart of accounts, budget and cash flow projections

Problem solving
30 - 50%

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

None

Skill Demonstrations
0 - 0%

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

Final exam based on case studies

Exams
20 - 30%

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

Attendance and participation

Other Category
0 - 10%

Representative Textbooks and Materials:

Instructor prepared materials