

**ESHIP 115 Course Outline as of Spring 2020****CATALOG INFORMATION**

Dept and Nbr: ESHIP 115 Title: FINANCIAL BASICS

Full Title: Financial Basics and Cash Flow

Last Reviewed: 1/22/2018

Units		Course Hours per Week		Nbr of Weeks	Course Hours Total	
Maximum	1.50	Lecture Scheduled	1.50	17.5	Lecture Scheduled	26.25
Minimum	1.50	Lab Scheduled	0	4	Lab Scheduled	0
		Contact DHR	0		Contact DHR	0
		Contact Total	1.50		Contact Total	26.25
		Non-contact DHR	0		Non-contact DHR	0

Total Out of Class Hours: 52.50

Total Student Learning Hours: 78.75

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 overall financial basics to run a business. Includes, cash flow management, forecasting, financial record keeping needed for tax reporting, examining break-even analysis, and learning how to read financial results to make decisions.

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

Eligibility for ENGL 100 or ESL 100

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

Description: This course introduces the overall financial basics to run a business. Includes, cash flow management, forecasting, financial record keeping needed for tax reporting, examining break-even analysis, and learning how to read financial results to make decisions. (Grade or P/NP)

Prerequisites/Corequisites:

Recommended: Eligibility for ENGL 100 or ESL 100

Limits on Enrollment:

Transfer Credit:

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

## **ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:**

<b>AS Degree:</b>	<b>Area</b>	Effective:	Inactive:
<b>CSU GE:</b>	<b>Transfer Area</b>	Effective:	Inactive:
<b>IGETC:</b>	<b>Transfer Area</b>	Effective:	Inactive:
<b>CSU Transfer:</b>		Effective:	Inactive:
<b>UC Transfer:</b>		Effective:	Inactive:

**CID:**

**Certificate/Major Applicable:**

Certificate Applicable Course

## **COURSE CONTENT**

### **Student Learning Outcomes:**

At the conclusion of this course, the student should be able to:

1. Interpret financial results.
2. Project cash flow.
3. Evaluate sources of capital.

### **Objectives:**

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

1. Document financial results.
2. Manage cash flow and safeguard cash.
3. Understand financial reporting structures appropriate to specific business types.
4. Project income and expenses.
5. Analyze costs of capital.

### **Topics and Scope:**

- I. Record Keeping Function
  - A. Accrual
  - B. Cash basis
- II. Record Keeping Systems
  - A. Inventory control
  - B. Cash management
  - C. Budgeting
  - D. Financial record keeping for tax reporting
  - E. Break-even analysis
- III. Financial Considerations
  - A. Debt financing
  - B. Equity financing
- IV. Cash Flow Management

- A. Spreadsheet preparation
- B. Cash flow traps
- C. Forecasting
- V. Chart of Accounts
- VI. Cost of Capital

### Assignment:

1. Record keeping problems
2. Chart of accounts origination
3. Budget preparation, including break-even analysis
4. Cash flow projection
5. Final exam case study analysis

### 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, break-even analysis

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