

**ESHP 115 Course Outline as of Summer 2025****CATALOG INFORMATION**

Dept and Nbr: ESHP 115 Title: FINANCIAL BASICS

Full Title: Financial Basics and Cash Flow

Last Reviewed: 5/13/2024

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: ESHIP 115

**Catalog Description:**

Students will be introduced to overall financial basics needed to run businesses. Topics include orientation to financial reports, cash flow management, forecasting, financial recordkeeping needed for tax reporting, break-even analysis, and how to read financial results to make decisions.

**Prerequisites/Corequisites:****Recommended Preparation:****Limits on Enrollment:****Schedule of Classes Information:**

Description: Students will be introduced to overall financial basics needed to run businesses. Topics include orientation to financial reports, cash flow management, forecasting, financial recordkeeping needed for tax reporting, break-even analysis, and how to read financial results to make decisions. (Grade or P/NP)

Prerequisites/Corequisites:

Recommended:

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:
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<b>CSU Transfer:</b>	Effective:	Inactive:
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<b>UC Transfer:</b>	Effective:	Inactive:
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**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 statements.
2. Forecast cash flow from budgets.
3. Evaluate sources of capital.

**Objectives:**

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

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

**Topics and Scope:**

- I. Recordkeeping Function
  - A. Accrual
  - B. Cash basis
- II. Recordkeeping Systems
  - A. Inventory control
  - B. Cash management
  - C. Budgeting
  - D. Financial recordkeeping 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. Weekly readings
2. Analysis of financial statements
3. Strengths, Weaknesses, Opportunities, and Threats (S.W.O.T) analysis
4. Chart of accounts origination
5. Budget preparation, including break-even analysis
6. Cash flow forecasting
7. Final project - case study analysis, calculating and interpreting ratios
8. Quizzes, final exam

**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.

Analysis of financial statements, S.W.O.T. analysis of their business	Writing 20 - 30%
<b>Problem Solving:</b> Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.	Problem solving 30 - 50%
Chart of accounts, budget and cash flow forecasts, break-even analysis, calculating and interpreting ratios, final project case study	
<b>Skill Demonstrations:</b> All skill-based and physical demonstrations used for assessment purposes including skill performance exams.	Skill Demonstrations 0 - 0%
None	
<b>Exams:</b> All forms of formal testing, other than skill performance exams.	Exams 20 - 30%
Quizzes, final exam	
<b>Other:</b> Includes any assessment tools that do not logically fit into the above categories.	Other Category 0 - 10%
Attendance and participation	

**Representative Textbooks and Materials:**

The Essentials of Finance and Accounting for Nonfinancial Managers. 3rd ed. Fields, Edward. AMA. 2016. (classic).

Instructor prepared materials