

CATALOG INFORMATION

Dept and Nbr: ESHIP 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:

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:

AS Degree:	Area	Effective:	Inactive:
CSU GE:	Transfer Area	Effective:	Inactive:

IGETC:	Transfer Area	Effective:	Inactive:
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CSU Transfer:	Effective:	Inactive:
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UC Transfer:	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 results.
2. Project cash flow.
3. Evaluate sources of capital.

Objectives:

At the conclusion of this course, the student should 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