

SAN DIEGO COMMUNITY COLLEGE DISTRICT
CONTINUING EDUCATION
COURSE OUTLINE

SECTION I

SUBJECT AREA AND COURSE NUMBER

BUSN 544

COURSE TITLE

RECORDKEEPING FOR A SMALL BUS.

TYPE COURSE

NON-FEE

VOCATIONAL

CATALOG COURSE DESCRIPTION

Recordkeeping is the primary means of determining the success of a small business. Because good recordkeeping is so essential, this course covers financial start-up considerations; the business financial plan; introduction to accounting; financial statement analysis; recordkeeping systems; and budgeting and cash flow. Emphasis is placed on critical analysis of sample financial statements and business financial plans and development of a sound financial plan for a small business. (FT)

LECTURE HOURS

3 hours per week
(for 9 weeks or a minimum of 27 hours)

LABORATORY HOURS

ADVISORY

NONE

RECOMMENDED SKILL LEVEL

NONE

INSTITUTIONAL STUDENT LEARNING OUTCOMES

1. Social Responsibility
SDCE students demonstrate interpersonal skills by learning and working cooperatively in a diverse environment.
2. Effective Communication
SDCE students demonstrate effective communication skills.

INSTITUTIONAL STUDENT LEARNING OUTCOMES (CONTINUED)

3. Critical Thinking
SDCE students critically process information, make decisions, and solve problems independently or cooperatively.
4. Personal and Professional Development
SDCE students pursue short term and life-long learning goals, mastering necessary skills and using resource management and self advocacy skills to cope with changing situations in their lives.

COURSE GOALS

The goal of this course is to provide (a) an understanding of various types of recordkeeping systems; (b) practice in critically evaluating sample business financial plans as well as analyzing and interpreting financial statements; and (c) a structured approach for developing a sound financial plan for a business, including income statement, balance sheet, and budget.

COURSE OBJECTIVES

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

1. Identify sources of financing and start-up finance requirements.
2. Analyze and interpret financial statements.
3. Compare and contrast various types of recordkeeping systems.
4. Critically evaluate sample business financial plans and identify strengths and weaknesses.
5. Develop a sound business financial plan which includes an income statement, balance sheet, and budget.

SECTION II

COURSE CONTENT AND SCOPE

1. Start-Up Financing
2. The Business Financial Plan
 - 2.1. Importance of a sound financial plan
 - 2.2. What investors and/or lenders look for in a financial plan
 - 2.3. Anatomy of a winning financial plan - what does it consist of?
 - 2.4. Financial plans that turn lender/investor on vs. plans that turn them off
 - 2.5. Elements of a business financial plan
3. Financial Statement Analysis
 - 3.1. Income statement and balance sheet
 - 3.2. Financial ratio analysis
4. Development of a Recordkeeping System
 - 4.1. Forms and related documents in a system
 - 4.2. Types of recordkeeping systems

COURSE CONTENT AND SCOPE (CONTINUED)

5. Introduction to Budgeting and Cash Flow
 - 5.1. Types of budgets
 - 5.2. Capital expenditures
 - 5.3. Cash flow budgeting and analysis

APPROPRIATE READINGS

NONE

WRITING ASSIGNMENTS

NONE

OUTSIDE ASSIGNMENTS

NONE

APPROPRIATE ASSIGNMENTS THAT DEMONSTRATE CRITICAL THINKING

NONE

EVALUATION

Students will be evaluated on their ability to critically evaluate sample business financial plans and identify strengths and weaknesses; analyze and interpret financial statements; and develop a sound business financial plan, including income statement, balance sheet, and budget.

METHOD OF INSTRUCTION

The primary methods of instruction will be lectures, guest speakers, student presentations, small group analysis, films, class discussions, and field trips.

TEXTS AND SUPPLIES

There is no text.

However, the instructor will provide a class syllabus, handouts, Small Business Administration materials, and sample financial statements and business financial plans.

RECORDKEEPING FOR A SMALL BUS
PAGE 4

PREPARED BY Linda Scott DATE 10/92

REVISED BY Instructional Services/SLO's Added DATE March 6, 2014

REVISED BY _____ DATE _____

Instructors must meet all requirements stated in Policy 3100 (Student Rights, Responsibilities and Administrative Due Process), and the Attendance Policy set forth in the Continuing Education Catalog.

REFERENCES:

San Diego Community College District Policy 3100
California Community Colleges, Title 5, Section 55002
Continuing Education Catalog