

ACCT C011N: ACCOUNTING FOR NON-FINANCIAL BUSINESS EMPLOYEES (NONCREDIT)

Item	Value
Curriculum Committee Approval Date	03/15/2019
Top Code	050100 - Business and Commerce, General
Units	0 Total Units
Hours	54 Total Hours (Lecture Hours 54)
Total Outside of Class Hours	0
Course Credit Status	Noncredit (N)
Material Fee	No
Basic Skills	Not Basic Skills (N)
Repeatable	Yes; Repeat Limit 99
Open Entry/Open Exit	No
Grading Policy	P/NP/SP Non-Credit (D)

Course Description

The Accounting for Non-Financial Business Employees class is designed to prepare students for entry-level and supervisory positions in numerous organizations. It is an integral component in the certificate program intended to prepare students for the skilled workforce with high-growth and high-wage employment potential. Industry need for people with financial understanding/skills is at an all-time high. According to employers, applicants and employees with the skills acquired in this course and related certificate are more likely to be hired or promoted to supervisory and leadership roles. Its goal is career-preparation and job readiness skills. This course is a noncredit course and may not be substituted or considered for equivalency with any credit course. This course may be used to partially fulfill the requirements for Retail Accounting and Technology Noncredit Certificate of Completion. Noncredit. NOT DEGREE APPLICABLE. Not Transferable.

Course Level Student Learning Outcome(s)

1. Demonstrate financial competency and accounting knowledge as a non-financial manager and/or entrepreneur.

Course Objectives

- 1. Identify the interrelationships between financial reports (statements, budgets, and worksheets).
- 2. Interpret and analyze information to make business decisions.
- 3. Prepare operational budgets and business decision models for decision making and financial performance measures.
- 4. Demonstrate an understanding of Pricing Methods and Payroll preparation.

Lecture Content

Introduction to Accounting and Financial Management Accounting Transaction Cycles Financial Statements Internal Controls and Ethical

Management Computerized Accounting Software Accounting and Financial Management Analysis Tools for Decision Making Interpreting Financial Statement Data and Ratio Analysis Budgeting Financial and Operational Cash Flow Payroll and Tax Legal Entities Structures and Tax Ramifications Sole Proprietorship Partnerships Corporations Funding Sources Debt and Equity Financing Operational Competencies for Decision Making Inventory Management Departmental Costing Product Pricing and Margins Decision-Making Techniques and Other Operational Calculations Legal and Regulatory Climate Contracts General Liability and Other Legal Liability Employment Law and Workers Compensation

Method(s) of Instruction

- Regular NC Lect (NC3)
- Online Reg NC Lect (NC7)

Instructional Techniques

A variety of instructional techniques will be employed to encompass different learning styles. These may include, but are not limited to, lecture, lecture-discussions, demonstrations, simulations, collaborative and cooperative assignments, and case studies.

Reading Assignments

Text Websites Handouts

Writing Assignments

Individual Writing Prompts Homework and Other Exercises

Out-of-class Assignments

Individual Projects Assessments via Quizzes / Exams Homework and Other Exercises

Demonstration of Critical Thinking

Midterm and Final Exam essay questions that evaluate students' ability to formulate arguments to plausible scenarios. A written critical-thinking analysis related to text material or as workbook supplements for students to determine data comparability and statistical analysis. Primary/secondary research, presentation, organization, and online data search/manipulation may be included.

Required Writing, Problem Solving, Skills Demonstration

A written analysis related to text material or as workbook supplements for students to determine data comparability and statistical analysis. Primary/secondary research, presentation, organization, and online data search/manipulation may be included.

Eligible Disciplines

Business: Master's degree in business, business management, business administration, accountancy, finance, marketing, or business education OR bachelor's degree in any of the above AND master's degree in economics, personnel management, public administration, or Juris Doctorate (J.D.) or Legum Baccalaureus (LL.B.) degree OR bachelor's degree in economics with a business emphasis AND master's degree in personnel management, public administration, or J.D. or LL.B. degree OR the equivalent. Master's degree required. Accounting: Master's degree in accountancy or business administration with accounting concentration OR bachelor's degree in business with accounting emphasis or business administration with accounting emphasis or economics with an accounting emphasis AND master's degree in business, business administration, business education, economics, taxation, or finance OR the equivalent. Master's degree required. (NOTE: A bachelor's degree in

accountancy or business administration with accounting concentration, with a CPA license is an alternative qualification for this discipline)

Textbooks Resources

1. Required Finkler, Steven A. Finance Accounting For Nonfinancial Managers, 5th ed. CCH, 2017 Rationale: Updating to the most recent text edition

Other Resources

1. Coastline Library