

## ACCTG180 : Financial Analysis And Communications

### General Information

Author:	<ul style="list-style-type: none"><li>Michael Scott</li></ul>
Course Code (CB01) :	ACCTG180
Course Title (CB02) :	Financial Analysis And Communications
Department:	ACCTG
Proposal Start:	Winter 2025
TOP Code (CB03) :	(0502.00) Accounting
CIP Code:	(52.0302) Accounting Technology/Technician and Bookkeeping.
SAM Code (CB09) :	Clearly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000342595
Curriculum Committee Approval Date:	03/27/2024
Board of Trustees Approval Date:	06/18/2024
Last Cyclical Review Date:	03/27/2024
Course Description and Course Note:	ACCTG 180 is a course in which students apply tools of the accounting profession to solve problems and complex case studies common in the industry. Topics include using general ledger, database, and spreadsheet programs, advanced financial ratios, extensive budget creation with variance analysis, real-time adjustments, setting up a general ledger package, decision making formulas, creating financial statements, and producing spreadsheets for various accounting decisions.
Justification:	Mandatory Revision
Academic Career:	<ul style="list-style-type: none"><li>Credit</li></ul>
Author:	No value

### Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none"><li>Accounting</li></ul>
Alternate Discipline:	No value
Alternate Discipline:	No value

### Course Development

<b>Basic Skill Status (CB08)</b> Course is not a basic skills course.	<b>Course Special Class Status (CB13)</b> Course is not a special class.	<b>Grading Basis</b> <ul style="list-style-type: none"><li>Grade with Pass / No-Pass Option</li></ul>
<input type="checkbox"/> Allow Students to Gain Credit by Exam/Challenge	<b>Pre-Collegiate Level (CB21)</b> Not applicable.	<b>Course Support Course Status (CB26)</b> Course is not a support course

## Transferability & Gen. Ed. Options

### General Education Status (CB25)

Not Applicable

### Transferability

Not transferable

### Transferability Status

Not transferable

## Units and Hours

### Summary

<b>Minimum Credit Units (CB07)</b>	2
<b>Maximum Credit Units (CB06)</b>	2
<b>Total Course In-Class (Contact) Hours</b>	36
<b>Total Course Out-of-Class Hours</b>	72
<b>Total Student Learning Hours</b>	108

### Credit / Non-Credit Options

#### Course Type (CB04)

Credit - Degree Applicable

#### Noncredit Course Category (CB22)

Credit Course.

#### Noncredit Special Characteristics

No Value

#### Course Classification Code (CB11)

Credit Course.

Variable Credit Course

#### Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience

Education Status (CB10)

### Weekly Student Hours

	In Class	Out of Class
Lecture Hours	2	4
Laboratory Hours	0	0
Studio Hours	0	0

### Course Student Hours

<b>Course Duration (Weeks)</b>	18
<b>Hours per unit divisor</b>	54
<b>Course In-Class (Contact) Hours</b>	
Lecture	36
Laboratory	0
Studio	0
<b>Total</b>	36
<b>Course Out-of-Class Hours</b>	
Lecture	72
Laboratory	0
Studio	0
<b>Total</b>	72

## Time Commitment Notes for Students

No value

### Units and Hours - Weekly Specialty Hours

Activity Name	Type	In Class	Out of Class
No Value	No Value	No Value	No Value

### Pre-requisites, Co-requisites, Anti-requisites and Advisories

#### Advisory

ACCTG101 - Financial Accounting

##### Objectives

- Explain the content, form, and purpose of the basic financial statements (including footnotes) and the annual report, and how they satisfy the information needs of investors, creditors, and other users.
- Explain the nature of current assets and related issues, including the measurement and reporting of cash and cash equivalents, receivables and bad debts, and inventory and cost of goods sold.

#### AND

#### Advisory

CABOT260 - Beginning Microsoft Office Applications (in-development)

##### Objectives

- Create and enhance Word documents with tables and imported graphics using Microsoft Clip Gallery Live.
- Create spreadsheets with data tables and charts.
- Design the structure of databases and run restrictive queries.
- Create presentations and run automatic slide shows.

#### OR

#### Advisory

CABOT265 - Microsoft Word I (in-development)

##### Objectives

- Create, edit, save, retrieve, and print documents.
- Format and apply effects, bullets, colors, pictures, Word Art, styles, page borders to documents.
- Format characters, paragraphs, and sections in a document;
- Create automated headers and footers in documents.
- incorporate graphics, Illustrations, photographs and charts effectively in a document.

#### OR

#### Advisory

CABOT270 - Microsoft Excel I (in-development)

##### Objectives

- Enter text, numbers, formulas, functions in a worksheet.
- Create and format various charts, e.g., pie, bar, sparkline, cluster, to have a graphical representation of the data.
- Apply conditional formatting to format data based upon one or more criteria.
- Add pictures, logos, Word Art, format codes to a worksheet.
- Know and use absolute and/or relative references in formulas.
- Create and use predefined calculations, functions, e.g., SUM(), AVERAGE(), MAX(), MIN(), IF(), PMT(), to use in worksheets.

## Entry Standards

Entry Standards

## Course Limitations

Cross Listed or Equivalent Course

## Specifications

### Methods of Instruction

Methods of Instruction                      Discussion

Methods of Instruction                      Lecture

Methods of Instruction                      Presentations

### Out of Class Assignments

- Reading assignments
- Computer generated homework assignments
- Student case studies

### Methods of Evaluation

### Rationale

Exam/Quiz/Test

Quizzes

Exam/Quiz/Test

Midterm examination

Exam/Quiz/Test

Final examination

### Textbook Rationale

No Value

### Textbooks

Author	Title	Publisher	Date	ISBN
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### Other Instructional Materials (i.e. OER, handouts)

No Value

### Materials Fee

No value

## Learning Outcomes and Objectives

### Course Objectives

Obtain and document information for use in financial statement presentations.

Communicate entity information and conclusions.

Present financial analysis results in writing in a financial statement format or other appropriate forms.

### SLOs

#### Evaluate, analyze and process entity information for reporting in financial statements.

Expected Outcome Performance: 70.0

<i>ILOs</i> Core ILOs	Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas.
<i>ACCTG</i> Accounting	Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.
<i>ACCTG</i> Accounting	Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.
<i>ACCTG</i> Bookkeeping - Certificate	Set-up and process a company's accounting information and Payroll System Through the use of computers.
<i>ACCTG</i> Bookkeeping - A.S. Degree Major	Set-up and process a company's accounting information and Payroll System Through the use of computers.

#### Analyze information and identify data relevant to financial accounting and reporting.

Expected Outcome Performance: 70.0

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ACCTG  
Bookkeeping - A.S.  
Degree Major

Set-up and process a company's accounting information and Payroll System Through the use of computers.

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**Perform complex financial calculations and formulate conclusions.**

Expected Outcome Performance: 70.0

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*ILOs*  
Core ILOs

Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas.

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Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems.

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ACCTG  
Accounting

Create, edit, and print worksheets using formulas and statistical, date and time, financial and logical functions to solve business information.

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ACCTG  
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Set-up and process a company's accounting information and Payroll System Through the use of computers.

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## Additional SLO Information

**Does this proposal include revisions that might improve student attainment of course learning outcomes?**

No

**Is this proposal submitted in response to learning outcomes assessment data?**

No

**If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.**

No Value

**SLO Evidence**

No Value

## Course Content

### Lecture Content

#### **General Ledger Package Basic (10 hours)**

- Introduction to General Ledger Systems
- Chart of Accounts
- Journal Entries and Posting
- Trial Balance
- Financial Reporting
- Account Reconciliation
- Closing the Books
- Use of Accounting Software
- Internal Controls in General Ledger Systems
- Reporting and Analytics from General Ledger Data

#### **Analysis of Standard Industry Transactions (5 hours)**

- Understanding Industry Transactions
- Common Financial Metrics in Industries
- Interpreting Financial Reports in Industry Context
- Impact of Economic Factors on Industry Transactions
- Case Studies on Industry Transaction Analysis

#### **Financial Statement Preparation, Analysis, and Projections (6 hours)**

- Financial Statement Preparation
- Financial Statement Analysis Techniques
- Common-Size Financial Statements
- Cash Flow Statement Analysis
- Financial Statement Projections
- Interpreting Auditor's Reports

#### **Financial Modeling Including Financial Indexes, Taxes and Opportunity Cost (4 hours)**

- Introduction to Financial Modeling
- Financial Indexes and Their Significance
- Tax Considerations in Financial Modeling
- Opportunity Cost Analysis

#### **Application of Capital Budgeting Tools (5 hours)**

- Overview of Capital Budgeting
- Net Present Value (NPV) Analysis
- Internal Rate of Return (IRR)
- Payback Period and Discounted Payback Period
- Sensitivity Analysis in Capital Budgeting

#### **Short Run Decision Making and Analysis of Financing Strategies (6 hours)**

- Cost-Volume-Profit (CVP) Analysis
- Short-Term Decision Making
- Working Capital Management Financing Strategies
- Liquidity and Solvency Analysis

- Case Studies on Short-Term Decision Making

**Total Hours: 36**

## Additional Information

Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.

No

### GCC Major Requirements

No Value

### GCC General Education Graduation Requirements

No Value

### Repeatability

Not Repeatable

### Justification (if repeatable was chosen above)

No Value

## Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liason?

Aisha Conner-Gaten (Business, ESL-Credit)

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:

No Value

Will any additional resources be needed for this course? (Click all that apply)

- No

If additional resources are needed, add a brief description and cost in the box provided.



No Value