

## Master Syllabus

### ENT 2140 - Small Business Finance

**Division:** Business and Public Services

**Department:** Entrepreneurship

**Credit Hour Total:** 3.0

**Lecture Hrs:** 3.0

**Prerequisite(s):** MAN 2150

**Date Revised:** October 2012

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#### Course Description:

For the student/entrepreneur with no background in finance and accounting. Students will gain a foundation in small business finance: financial and economic concepts; financial terminology; understanding, preparing, analyzing and presenting financial statements; and financial forecasting and budgeting techniques.

#### General Education Outcomes:

- ❑ Oral Communication Competency
- ❑ Critical Thinking/Problem Solving Competency
- ❑ Values/Citizenship/Community Competency
- ❑ Information Literacy Competency
- ❑ Computer Literacy Competency
- ❑ Written Communication Competency

#### Course Outcomes:

##### Financial Planning and Management Process

Construct the Financial Planning and Management process for student project.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Scores of 70% or higher based upon rubric.

**Assessment Method:** Simulations

**Performance Criteria:** Scores of 70% or higher based upon departmental grading rubrics.

##### Financial Statements

Prepare Cash Flow, Balance Sheet and Income Statements.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Scores of 70% or higher based upon rubric

**Assessment Method:** Simulations

**Performance Criteria:** Scores of 70% or higher based upon departmental grading rubrics.

##### Financial Analysis

Analyze financial statements using financial ratios.

**Assessment Method:** Simulations

**Performance Criteria:** Scores of 70% or higher based upon departmental grading rubrics.

##### Financial Plan Presentation

Present a financial plan consisting of a Cash Flow Statement, Balance Sheet, Income Statement and financial ratios.

**Assessment Method:** Simulations

**Performance Criteria:** Scores of 70% or higher based upon departmental grading rubrics.

#### Outline:

Financial and economic concepts  
Financial terminology  
Financial planning and management process  
Financial statements  
Financial analysis  
Financial reporting