

**MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE
COURSE OUTLINE**

DEPT. SBM

COURSE NO. SBMT1230

NUMBER OF CREDITS: 3

COURSE TITLE: SBM Financial Analysis

CATALOG DESCRIPTION: In this course the business owner or manager will study how to analyze the profit and loss statement, the balance sheet, and cash flow statement using ratio and trend analysis.

AUDIENCE: Small Business Owners & Managers

FULFILLS MN TRANSFER CURRICULUM AREA(S): N/A

PREREQUISITES OR NECESSARY ENTRY SKILLS/KNOWLEDGE:

SBMT 1210 SBM Financial Systems

LENGTH OF COURSE: Semester

THIS COURSE IS USUALLY OFFERED:

Every other year ☐ fall ☐ spring ☐ summer ☐ undetermined X

Four goals are emphasized in course at Minnesota West Community & Technical College:

1) ACADEMIC CONTENT:

- a. Identify sales or income accounts
- b. Identify cost of sales accounts
- c. Identify operating expenses
- d. Identify sources of industry norms data
- e. Define balance sheet equation
- f. Identify asset, liability, and equity accounts
- g. Identify and explain business ratios
- h. Classify business trends

2) THINKING SKILLS:

- a. Calculate gross profit ratio
- b. Calculate net profit or loss margin
- c. Compare profit and loss data to industry norms data
- d. Compare balance sheet data to industry norms data
- e. Characterize how accounting transactions affect the balance sheet

- f. Calculate business ratios
- g. Compare ratios to industry standards
- h. Calculate business trend lines
- i. Compare business trends to industry standards

3) COMMUNICATIONS SKILLS:

- a. Relate business financial analysis results to your financial lenders and accounting professionals

4) HUMAN DIVERSITY:

TOPICS TO BE COVERED:

- 1) Profit and Loss Analysis
- 2) Balance Sheet Analysis
- 3) Cash Flow & Trends analysis
- 4) Ratio Analysis

LIST OF EXPECTED COURSE OUTCOMES:

Analysis of profit and loss statement, balance sheet, cash flow statement, business trends, and ratio analysis

LEARNING/TEACHING TECHNIQUES used in the course are:

- | | |
|---|---|
| <input type="checkbox"/> Collaborative Learning | <input checked="" type="checkbox"/> Problem Solving |
| <input type="checkbox"/> Student Presentations | <input type="checkbox"/> Interactive Lectures |
| <input type="checkbox"/> Creative Projects | <input checked="" type="checkbox"/> Individual Coaching |
| <input type="checkbox"/> Lecture | <input type="checkbox"/> Films/Videos/Slides |
| <input type="checkbox"/> Demonstrations | <input type="checkbox"/> Other (describe below) |
| <input type="checkbox"/> Lab | |

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:

- | | | |
|---|-------------------------------------|---|
| <input type="checkbox"/> Reading | <input type="checkbox"/> Tests | <input checked="" type="checkbox"/> Individual Projects |
| <input type="checkbox"/> Oral Presentations | <input type="checkbox"/> Worksheets | <input type="checkbox"/> Collaborative Projects |
| <input type="checkbox"/> Textbook Problems | <input type="checkbox"/> Papers | <input type="checkbox"/> Portfolio |
| <input type="checkbox"/> Group Problems | <input type="checkbox"/> Term Paper | |
| <input type="checkbox"/> Other (describe below) | | |

EXPECTED STUDENT LEARNING OUTCOMES: See above

The information in this course outline is subject to revision

Veteran Services: Minnesota West is dedicated to assisting veterans and eligible family members in achieving their educational goals efficiently. Active duty and reserve/guard military members should advise their instructor of all regularly scheduled military appointments and duties that conflict with scheduled course requirements. Instructors will make every effort to work with the student to identify adjusted timelines. If you are a veteran, please contact the Minnesota West Veterans Service Office.

To receive reasonable accommodations for a documented disability, please contact the campus Student Services Advisor or campus Disability Coordinator as arrangements must be made in advance. In addition, students are encouraged to notify their instructor.

**This document is available in alternative formats to individuals with disabilities by contacting the
Student Services Advisor or by calling 800-658-2330 or
Minnesota Relay Service at 800-627-3529 or by using your preferred relay service.**

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