

## FLORIDA STATE COLLEGE AT JACKSONVILLE

## COLLEGE CREDIT COURSE OUTLINE

COURSE NUMBER:	SBM 2000
COURSE TITLE:	Small Business Management
PREREQUISITE(S):	None
COREQUISITE(S):	None
CREDIT HOURS:	3
CONTACT HOURS/WEEK:	3
CONTACT HOUR BREAKDOWN:	
Lecture/Discussion:	3
Laboratory:	
Other _____:	
FACULTY WORKLOAD POINTS:	3
STANDARDIZED CLASS SIZE ALLOCATION:	35

## CATALOG COURSE DESCRIPTION:

This course is designed for the student who is primarily interested in the ownership and management of the small business enterprise. It examines and analyzes the managerial function of planning, organizing, staffing, direction and controlling as applied to the small business.

SUGGESTED TEXT(S):	<u>Small Business Management Fundamentals</u> , Latest edition, Longnecker, Moore, & Petty, South-Western
IMPLEMENTATION DATE:	November 16, 1987
REVIEW OR MODIFICATION DATE:	Fall Term, 2002 (20031)

COURSE TOPICS	CONTACT HOURS <u>PER TOPIC</u>
I. Small Business In Our Society	1
A. Small Business Opportunity	
B. Entrepreneurs	
C. Rate of Failure	
D. Reasons for Small Business Failure	
II. Forms of Business Organization	2
A. Sole Proprietorship	
B. Partnership	
C. Corporation	
1. Regular	
2. Sub-S	
D. Advantages and Disadvantages of Each	
III. Franchises	2
A. Definition	
B. Types	
C. Trends	
IV. Starting a Business Vs. Buying a Business	2
A. Advantages and Disadvantages of starting a Business	
B. Advantages and Disadvantages of Buying a Business	
V. Developing a Business Plan	2
A. Need for Planning	
B. Steps	
C. The Business Plan	
VI. Financial Record Keeping	2
A. Accounting	
B. Bookkeeping	
C. Systems	
D. Bank Statements and Reconciliations	

COURSE TOPICS (CONTINUED)		CONTACT HOURS <u>PER TOPIC</u>
VII.	Financial Statements	3
	A. Balance Sheet	
	B. Income Statement/P & L Statement	
	C. Direct Cost Income Statements	
	D. Interpreting Financial Statements/Ratio	
VIII.	Profit Planning and Cash Flow Management	3
	A. Budgets	
	B. Proforma Statements	
	C. Cash Budget	
IX.	Developing a Marketing Plan	3
	A. Market Positioning	
	B. Market Research	
	C. Marketing Mix	
X.	Taxes	3
	A. Tax Records vs. Accounting Records	
	B. FICA Taxes	
	C. Withholding Taxes	
	D. Employee Taxes	
	E. Sales Taxes	
	F. Florida Taxes	
	G. Taxes and Forms of Organization	
XI.	Financing	2
	A. Estimating Needs	
	B. Sources of Funds	
	C. Equity vs. Debt	
XII.	Break Even Analysis	3
	A. Variable Costs	
	B. Fixed Costs	
	C. Volume	

COURSE TOPICS (CONTINUED)		CONTACT HOURS <u>PER TOPIC</u>
	D. Price E. Taxes F. Cost, Volume, Profit Analysis	
XIII.	Computers	2
	A. Computers and Business B. Evaluation of Needs C. Selecting Software D. Selecting Hardware	
XIV.	Credit and Collections	2
	A. Kinds of Credit B. Uses of Credit C. Procedures	
XV.	Human Relations	2
	A. Managerial Styles B. Motivating Employees C. Effective Delegation D. Wage and Salary Policies E. Legal Obligations	
XVI.	Insurance	2
	A. Risk B. Types of Insurance	
XVII.	Inventories	2
	A. Purchasing B. Turnover C. Planning and Control D. Systems	
XVIII.	Legal Considerations	3
	A. Contracts B. Uniform Commercial Code C. Agency	

COURSE TOPICS (CONTINUED)	CONTACT HOURS <u>PER TOPIC</u>
D. Bankruptcy	
XVIX. Social & Ethical Issues	2
A. Ethics & Small Business	
B. Social Responsibilities	
C. Building an Ethical Business	
XX. Government Regulations	2
A. State and Local Government	
B. Federal Government	

STUDENT COMPETENCIES: Upon completion of SBM 2000 a student will be able to write a detailed and comprehensive business plan for any type of small business.

PROGRAM TITLE: Business Administration and Management

COURSE TITLE: Small Business Management

CIP NUMBER: 0506.040102

LIST PERFORMANCE STANDARDS ADDRESSED:

NUMBER(S): TITLES(S):

03.0 PERFORM ACCOUNTING ACTIVITIES -- The student will be able to:

- 03.01 Record transactions in a general journal.
- 03.02 Post entries from a general journal to a general ledger.
- 03.03 Prepare a worksheet.
- 03.04 Prepare an income statement.
- 03.05 Prepare an owner's equity statement.
- 03.06 Prepare a balance sheet.
- 03.07 Journalize and post adjusting entries.
- 03.08 Journalize and post closing entries.
- 03.09 Prepare a post closing trial balance.
- 03.10 Prepare checks and stubs.
- 03.11 Endorse checks using special endorsements.
- 03.12 Prepare a deposit slip and adjust checkbook.
- 03.13 Prepare a bank reconciliation.
- 03.14 Maintain petty cash records.
- 03.15 Record transactions in special journals.
- 03.16 Post journal entries to subsidiary ledgers.
- 03.17 Prepare payroll records.
- 03.18 Interpret financial statements.
- 03.19 Demonstrate a knowledge of the accounting cycle.

12.0 IDENTIFY, CLASSIFY, AND DEMONSTRATE MANAGEMENT ACTIVITIES -- The student will be able to:

- 12.01 Identify the correct definition of management.
- 12.02 Identify management positions of styles.
- 12.03 Identify the major functions of management.
- 12.04 Classify activities as part of the planning function of management.
- 12.05 Classify activities as part of the organizing function of management.
- 12.06 Classify activities as part of the staffing function of management.
- 12.07 Classify activities as part of the directing function of management.
- 12.08 Classify activities as part of the controlling function of management.
- 12.09 Distinguish among management functions.
- 12.10 Demonstrate a knowledge of the relationship between authority and responsibility to task accomplishment.
- 12.11 Select the most effective communication systems.
- 12.12 Identify problems and make an appropriate decision.



NOTE: Use either the Tab key or mouse click to move from field to field. The box will expand to accommodate your entry.

<b>Section 1</b>	
<b>COURSE PREFIX AND NUMBER:</b> <u>SBM 2000</u>	<b>SEMESTER CREDIT HOURS (CC):</b> <u>3</u> <b>CONTACT HOURS (NCC):</b> _____
<b>COURSE TITLE:</b> <u>Small Business Management</u>	

**Section 2**  
**TYPE OF COURSE: (Click on the box to check all that apply)**

<input type="checkbox"/> AA Elective	<input type="checkbox"/> AS Required Professional Course	<input type="checkbox"/> College Prep
<input type="checkbox"/> AS Professional Elective	<input type="checkbox"/> AAS Required Professional Course	<input type="checkbox"/> Technical Certificate
<input type="checkbox"/> Other _____	<input type="checkbox"/> PSAV	<input type="checkbox"/> Apprenticeship
<input type="checkbox"/> General Education: (For General Education courses, you must also complete Section 3 and Section 7)		

**Section 3 (If applicable)**  
**INDICATE BELOW THE DISCIPLINE AREA FOR GENERAL EDUCATION COURSES:**

<input type="checkbox"/> Communications	<input type="checkbox"/> Social & Behavioral Sciences	<input type="checkbox"/> Mathematics
<input type="checkbox"/> Natural Sciences	<input type="checkbox"/> Humanities	

**Section 4**  
**INTELLECTUAL COMPETENCIES:**

<input checked="" type="checkbox"/> Reading	<input type="checkbox"/> Speaking	<input checked="" type="checkbox"/> Critical Analysis	<input checked="" type="checkbox"/> Quantitative Skills	<input checked="" type="checkbox"/> Scientific Method of Inquiry
<input checked="" type="checkbox"/> Writing	<input type="checkbox"/> Listening	<input checked="" type="checkbox"/> Information Literacy	<input checked="" type="checkbox"/> Ethical Judgment	<input type="checkbox"/> Working Collaboratively

<b>Section 5</b>	
<b>LEARNING OUTCOMES</b>	<b>METHOD OF ASSESSMENT</b>
• Identify and describe forms of business ownership.	Test or project.
• Demonstrate knowledge of starting vs. buying a business.	Test or project.
• Demonstrate knowledge of developing a business plan.	Test or project.
• Explain financial record keeping processes.	Test or project.
• Demonstrate knowledge of marketing.	Test or project.
• Demonstrate knowledge of taxes.	Test or project.
• Identify and describe fundamental legal requirements for businesses.	Test or project.
• Identify and describe key business insurance requirements.	Test or project.
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**Section 6**  
Name of Person Completing This Form: Steve Huntlay  
Date: 11/21/07