

# BA 38- Operation of a Small Business Course Syllabus

## GENERAL COURSE INFORMATION

**School Name:** Reedley College

**Semester:** Spring 2024

**Course Number:** BA-38-55044

**Course Name:** Operation of a Small Business

**Class Meeting Room:** 100% online virtual course (asynchronous)

**Prerequisites:** None

**Advisories:** Eligibility for MATH 201 & ENGL 132

**Instructor:** Sarah Maokosy

**Email:** [sarah.maokosy@reedleycollege.edu](mailto:sarah.maokosy@reedleycollege.edu)

**Other Contact:** Canvas Messaging

## STUDENT LEARNING OUTCOMES (“SLOs”)

Special Note: SLOs are statements about what I, as business faculty, hope you will be able to do at the end of the course. This is NOT a guarantee: the ultimate responsibility for whether you will be able to do these things lies with you, the student. In addition, the assessment of SLOs is done by the department to evaluate the program, and not to evaluate individual faculty performance.

Upon completion of this course, you will be able to:

- Solve revenue, break-even analyses, and cost computational problems by reading, interpreting, and analyzing financial statements or by developing pro-forma financial statements.
- Identify financing sources for new or growing business ventures.
- Identify the main characteristics of small businesses that are different than large businesses.
- Create a business plan.
- Identify procedures used in controlling cash flow in a small business.
- Complete a competitor analysis.

## COURSE OBJECTIVES

In the process of completing this course, you will be able to:

- Read business annual reports
- Read business cases
- Solve revenue, break-even analyses, and cost computational problems
- Learn about possible financing sources for new or growing business ventures
- Create a business plan

- Learn strategies for enhancing cash flow
- Learn how to complete a competitor analysis.

## TEXTBOOK & OTHER MATERIALS

- You are **NOT** required to buy any textbooks for this course. This is a Zero Textbook Cost (“ZTC”) class. The textbooks are free and available on the Canvas course. All the course materials are Open Educational Resources (“OER”)
- You are required to have a reliable and easily accessible Internet connection to complete the online assignments.
- You may need a basic calculator, which will not be provided.
- **What is an OER?** Open Educational Resources ("OER")" includes textbooks, course materials, and full courses, modules, streaming videos, tests, software, and any other tools, materials, or techniques used to support the course objectives. An open source or open textbook is an OER textbook. Many open textbooks are distributed in either print, e-book, or audio formats that may be downloaded or purchased at little or no cost. In this course, you are not required to buy any materials as all the course materials are OER, which is free.

## COURSE COMMUNICATION POLICY

There are 3 ways we communicate for this course as follows:

### 1. Canvas Announcements

A weekly communication and reminder will be given via Announcement. Also, you will get informed about any updates and changes throughout the semester. You can ask any questions related to the course announcements by clicking on "Reply." I will respond in announcement within 24 business hours.

### 2. Coffee Shop Q&As

You will use this forum to ask or review questions. You are encouraged to answer fellow classmates’ questions. I will review this area for any unanswered questions and will review responses/answers provided for accuracy. Questions will be answered within 24 business hours if not answered timely by your peers.

### 3. Canvas Email (“Inbox”)

Canvas email, also called “Inbox,” will be used to send individual messages. Please use Canvas email when you need to communicate with me individually. I will respond to you within 24 business hours. If you haven’t heard from me within 24 business hours, it is completely OKAY that you follow up with me. If I don't give you an answer right away, at least I will acknowledge your email and get back to you timely.

## ATTENDANCE & DROP POLICY

### 1. FIRST WEEK OF THE SEMESTER

You are required to participate in the introductions discussion board and complete a student profile under Week 1 - WHAT'S DUE. If the introduction is not posted and student profile is not turned in by the due date, you will be dropped from the class as a “No Show,” unless you contact me with a reason in advance otherwise.

## 2. ATTENDANCE FOR THE REMAINDER OF THE SEMESTER

Roll is not taken. However, your active participation in the course is considered important to the quality of your learning and ensures your opportunity to participate and contribute to your learning. A student should consider this class his/her job and grades to be his/her pay. Employees who do not show up for work do not get paid.

As employers allow sick leave, you will be allowed three (3) missed classes. Engagement in the academic activities of an online course constitutes “attendance.” That is, if you do not complete your assignments by the due date, you will be considered “absent” for that assignment. After four (4) absences, you may be dropped from class for non-attendance if the absences occur before the 9-week drop date.

Dropping from this class is your responsibility. Failure to drop could result in a letter grade being issued. The end of the 9-week of instruction is the last day to drop a full-term class in person and receive a "W" on transcript. Please refer to Reedley College’s website for details.

## 3. STUDENT SUPPORT

Below is a link where it explains what it means for the students to drop a class: [Should I Drop a Class? \(Links to an external site.\)](#)

## IMPORTANT DATES

DATE	DAY	EVENT / DEADLINE
January 2	(T)	Campus re-opens after Winter Break
January 5	(F)	Last day to add a full-term or short-term Spring 2024 class in person 5:00 p.m.
January 7	(Su)	Last day to add a full-term or short-term Spring 2024 class through Self-Service 11:59 p.m.
January 8	(M)	Start of Spring 2024 semester
January 8 - March 8	(M-F)	Short-term Spring 2024 classes, first nine weeks
January 15	(M)	Martin Luther King, Jr. Day observed (no classes held, campus closed)
January 19	(F)	Last day to drop a Spring 2024 full-term class for full refund
January 26	(F)	Last day to register for a Spring 2024 full-term class in person with add authorization
January 26	(F)	Last day to drop a Spring 2024 full-term class to avoid a “W” in person
January 28	(Su)	Last day to drop a Spring 2024 full-term class to avoid a “W” on Self-Service
January 28	(Su)	Last day to add a Spring 2024 full-term class with add authorization on Self-Service
February 16	(F)	Lincoln Day observance (no classes held, campus closed)
February 19	(M)	Washington Day observance (no classes held, campus closed)
March 1	(F)	Deadline to apply for graduation for Spring 2024 completion
March 8	(F)	Last Day to drop a Spring 2024 full-term class (letter grades assigned after this date)
March 11 - May 17	(M-F)	Short-term Spring 2024 classes, second nine weeks
March 25 - March 29	(M-F)	Spring recess (no classes held, campus open Mar 25-28)
March 29	(F)	Good Friday observance (no classes held, campus closed) (classes reconvene Apr 1)
May 13-17	(M-F)	Spring 2024 final exams week

May 17	(F)	Last day to change a Spring 2024 class to/from Pass/No-Pass grading basis
May 17	(F)	End of Spring 2024 semester/commencement

## TENTATIVE CLASS CALENDAR

WEEK	MODULE	MATERIALS COVERED
1	1	Small Business in a Global Economy
2	2	Cultural Diversity and the Entrepreneur
3	3	Ethics and Social Responsibility
4	4	New Ventures, Taxation, and the Business Plan
5	5	Buying Out Existing Businesses & Franchises
6	6	Legal Aspects & Intellectual Property
7	7	Location
8	8	Financing
9	9	Organizational Planning and Total Quality Management

10	10	Accounting
11	11	Planning and Controlling
12	12	Analysis of Financial Statements
13	13	Marketing Research and Marketing Channels
14	14	Marketing Concepts
15	15	Human Relations
16	16	Risk Management
17	17	Launching Your Venture & Elevator Pitch
18	18	Final Business Plan

## CANCELLED CLASS NOTIFICATION

If a class is cancelled, the announcement will be sent out to the students. Even if the class is cancelled for any unforeseeable reasons, the students are responsible for the weekly assignments. The weekly module will be open for the course materials mentioned above in the course calendar. The student will need to submit all the required assignments by the due date.

## LATE WORK POLICY

Late work will not be accepted. These policies are designed to help you stay on track, have meaningful participation, and success in the course. If you know in advance that you have a time conflict with due dates for any assignments as well as exam dates, please let me know immediately, so we can make proper arrangements. Any supporting document (e.g., hospitalization, jury duty, military service etc.) shall be present to arrange outside of the time it is being offered.

## PERFORMANCE EVALUATION

Course grades will be based on the total number of points obtained by you as a % of total points possible. Grades will be awarded using an absolute scale and will not be curved. Please ensure to check your overall grades in Grades often and get back to me for any discrepancies.

<b>Performance Breakdown</b>
------------------------------

No.	Assignment Breakdown	Weights
1	Homework (Assignments)	50%
2	Projects (Midterm & Final)	20%
3	Participation (Discussions)	20%
4	Presentations (Elevator Pitch)	10%
	TOTAL Possible Points	100%

## GRADING SCALE

Grading Scale is used as follows:

Grading Scale		
% From	% To	Letter Grade
90%	100.00%	A
80%	89.99%	B
70%	79.99%	C
60%	69.99%	D
0	59.99%	F

### [VIEW YOUR GRADES IN CANVAS](#)

Go to the "Grades" on your left side in the main menu bar. Please visit the Grades often to assess where you are standing. If you have any questions regarding your current grade points, please email me via Canvas Email, or see me during my office hours. Here is helpful information on how to view [your grades in Canvas \(Links to an external site.\)](#).

## ACADEMIC INTEGRITY

Academic integrity is the pursuit of scholarly activity in an open, honest, and responsible manner. Both students and instructors are expected to obey rules of honest scholarship. Academic misconduct--cheating--is not just "against the rules." It violates the assumptions at the heart of all learning. It destroys the mutual trust and respect that should exist between student and professor. It is unfair to students who earn their grades honestly.

Upholding academic integrity means:

- Developing and conveying your own ideas in course work.
- Identifying all sources of information.
- Acknowledging collaboration when assignments are not completed independently.
- Honesty during quizzes and exams.

Academic Dishonesty Students at Reedley College are entitled to the best education that the college can make available to them, and they, their instructors, and their fellow students share the responsibility to ensure that this education is honestly attained. Because cheating, plagiarism, and collusion in dishonest activities erode the integrity of the college, each student is expected to exert an entirely honest effort in all academic endeavors.

Academic dishonesty in any form is a profoundly serious offense and will incur serious consequences. Cheating is the act or attempted act of taking an examination or performing an assigned, evaluated task in a fraudulent or deceptive manner, such as having improper access to answers, in an attempt to gain an unearned academic advantage. Cheating may include, but is not limited to, copying from another's work, supplying one's work to another, giving or receiving copies of examinations without an instructor's permission, using, or is playing notes or devices inappropriate to the conditions of the examination, allowing someone other than the officially enrolled student to represent the student, or failing to disclose research results completely. Plagiarism is a specific form of cheating: the use of another's words or ideas without identifying them as such or giving credit to the source.

Plagiarism may include, but is not limited to, failing to provide complete citations and references for all work that draws on the ideas, words, or work of others, failing to identify the contributors to work done in collaboration, submitting duplicate work to be evaluated in different courses without the knowledge and consent of the instructors involved, or failing to observe computer security systems and software copyrights.

Incidents of cheating and plagiarism may result in any of a variety of sanctions and penalties, which may range from a failing grade on a particular examination, paper, project, or assignment in question to a failing grade in the course, at the discretion of the instructor and depending on the severity and frequency of the incidents.

For more information, please visit our academic policies at Reedley College.

## **Faculty Profile**

**Dr. Sarah Maokosy**



**Associate Dean of Educational Services-West Hills College Coalinga,  
Adjunct Business Instructor - Reedley College,  
Adjunct Business Instructor- Porterville College**

I am a compassionate individual. I am an energetic, kind, and bubbly person. I am passionate about helping others while sharing my knowledge and experience. I am a problem solver and often take the initiative to find a solution. "How can I help?"

As a disabled veteran, I struggled with the military to civilian transition which often times left me feeling empty. At first review, you may feel I have held various unrelated occupational roles during my career, but I will connect the dots for you so that they all make sense. The underlying theme all of my various professions have in common is SERVICE. No matter what my position or title is, I am always looking for ways to help others. "Please let me know how I can help."

My varied titles and positions have not only provided me with a vast number of experiences and knowledge, but they have also further opened my mind and heart. I am a visionary, servant, and transformational leader, social entrepreneur and intrapreneur. From fighting a war in Iraq to fighting a war for employment, I pulled myself out of some tough times and continued to put forth my best effort. I fought my way through a war and fought my way through employment. I navigated the military to civilian transition and focused on my education to finally become Dr. Sarah Maokosy.

A unique fact about me is that I have five kids (boys) and five degrees (DM, MBA, BS, AS, and AA). I was basically pregnant for the last 10 years! Seriously though, I earned a degree for each one of my kids. They were able to experience the curriculum with me. Often times they were actively kicking me and making me feel uncomfortable during class. My boys are my life!

My parents have always told me to value the education I receive in the U.S. My parents grew up poor and barely survived the Cambodian genocide. I am fortunate to be born in America. If it weren't for humanitarians, my family and I wouldn't be here today. Throughout my childhood I was actively involved and spent a lot of my time in leadership and volunteer activities. I have always wanted to give back to my country for giving my family another chance at life, which is why I joined the US Army. I am thankful for my life and am very patriotic. I love our country-God Bless the USA!

No matter what happens in life, continue to push forward. Channel that negative energy into positive energy. Remember: Nothing is impossible. Make your dreams a reality!!!

**THIS SYLLABUS AND THE COURSE ACTIVITIES SCHEDULE ARE SUBJECT TO CHANGE AS  
DEEMED NECESSARY BY THE INSTRUCTOR.**

----- The End -----