



Part One:

Basics of Business Literacy and Financial Statements

Module #1: Introduction to the principles of Business and Finance

- Course goals
- Learning methods for this program
- Participant's Guide
- Discovering information about your company

Module #2: The Stratactics Game – Six Principles of Business Success

- Introduction to module and objectives
- Activity: Round 1 of the Stratactics game
- Debrief of round 1—Business Principles 1 and 2
- Activity: Round 2
- Debrief of round 2—Business Principle 3
- Activity: Round 3
- Debrief of round 3—Business Principles 4, 5, and 6
- Complete Participant guide activities
- Module 2 Quiz

Module #3: Financial Statements—Balance sheet and Cash Statement

- Introduction to module and objectives
- Naming the three financial statements
- Starting Dymax, our new company
- Creating 2 scorecards using Dymax's first transaction
- Naming the scorecards and labeling the different sections
- Basic Accounting Equation
- The Cash Statement—define 3 types of cash flow
- The order of Assets, Liabilities, and Owners Equity



- Transactions 2-11
 - Shareholder Equity
 - Current and Prepaid Expenses
 - Fixed Assets
 - Ordering and receiving inventory from a supplier
 - Recording a Sale
 - Deposits from customers
 - Accounts Receivables and Accounts Payables
 - Calculating Earnings
 - The Accrual Method of Accounting vs. Cash Method
 - Defining Cost of Sales vs. Expenses
 - Solving a Cash Flow problem
 - Warranty work
 - Depreciating a Fixed Asset
- Purpose of Cash Statement
- Purpose of Balance Sheet
- Relationship of Balance Sheet and Cash Statement
- Module 3 Quiz

Module # 4: The Income Statement

- Introduction to module and objectives
- Discovering how Dymax made money
- Determining what transactions affect income
- The Income Process Map activity
- Defining the Sales-Through-Delivery Process at Dymax
- How does the Process Map relate to the Income Statement
- Introduce the Income Statement and it's structure
- Complete Income Statement for Dymax
- Purpose of Income Statement
- Why separate Cost of Sales and Expenses
- Relationships of the 3 Statements
- Module 4 Quiz

Module #5: The Process Map

- Introduction to module and objectives
- Creating a percentage based Process Map
- Converting Dymax's Process Map into a tool that you can use at your own company
- Value of a Process Map
- Defining your Go-To-Market Strategy



- Go-To-Market Strategy and the Process Map for Dymax
- Module 5 Quiz

Module # 6: *BLAST: The Basics* Program Summary and Action Plan

- Course review of modules 2-5
- Taking what you have learned back to your company
- Closing