

Ronan School District #30

9-12 Business Department Curriculum

Courses

**Technology Essentials
Multimedia I & II
Business and Personal Finance
Entrepreneurship
Accounting I
Accounting II
Marketing**

**Aligned with the Montana State Technology Standards and The
National Standards for Business Education**

**Adoption
January 2012**

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Chris Isle, District Curriculum Coordinator

INTRODUCTION

MISSION STATEMENT

Our mission is simple: to ensure that students are afforded equal access to fundamental business knowledge and skills and, therefore, an equal opportunity for success in life.

OVERARCHING GOAL

Our goal is to prepare students to be able to do the following:

- Function as economically literate citizens in domestic and international venues.
- Develop sensitivity to personal, societal, and governmental responsibility in the economic system.
- Understand how businesses operate.
- Demonstrate the interpersonal, teamwork, and leadership skills needed to function in diverse business settings.
- Develop an awareness of career opportunities and the lifelong-learning skills that will enable students to become employable in a variety of business careers.
- Select and apply technology tools for making personal and business decisions.
- Communicate effectively as writers, listeners, and speakers, in diverse social and business settings.
- Understand how accounting procedures can be applied to decisions about planning, organizing, and allocating personal and financial resources.
- Understand principles of law as they apply to personal and business settings.
- Appreciate the value of the entrepreneurial spirit, both in the small business and the corporate environment.
- Understand that the various functions of a business are not separate but are interrelated, and that each one impacts the others.
- Apply the critical-thinking skills needed to function in students' multiple roles as citizens, consumers, workers, managers, business owners, and directors of their own economic futures.

CURRICULUM COMMITTEE

The Ronan School District #30 Business Education Curriculum has resulted from the research of The National Standards for Business Education as well as the State of Montana Technology Standards and the professional judgment of the high school teacher Ron Hanson; the high school principal, Tom Stack; and the curriculum coordinator, Chris Isle. Students will gain valuable life-long skills in managing personal and professional business issues to live productive and independent lives as mature citizens in an ever-changing society. There are many skills designated in this content area that are integrated with economics, mathematics, geography, history, English, and technology.

Technology Essentials

Course Description:

Business Technology Essentials is a course designed to develop and enhance computer application skills. Students will focus on the improvement of speed and accuracy while building a marketable skill for the business world. Various word processing and document formatting skills are also taught including: MLA reports, personal and business letters, memos, and tables. Students will be introduced to spreadsheets and charts using Excel, presentations using PowerPoint, and desktop publishing using Publisher.

Achievement Level: Grades 9-12

Duration: Semester

Prerequisite: None

Software: Microsoft Office 2007

WORD

Achievement Standard: Use various input technologies to enter and manipulate information appropriately.

This time will be spent increasing your keyboarding skills and learning how to prepare various documents (memos, letters, reports, and tables). To get the most value from high-speed computers, users must be competent at the input end — the keyboard. A computer processes data and text at the same speed for everyone. But a person who keys 50 words a minute produces twice as much work as a person who keys 25 words a minute for the same amount of time.

1. Students will learn memo and e-mail formats.
 - a. Format interoffice memos
 - b. Format e-mail messages
 - c. Format memos and e-mail
2. Students will learn to format unbound reports.
 - a. Unbound report model
3. Students will learn to format personal-business letters.
 - a. Personal-Business letters
4. Students will learn letter-formatting skills.
 - a. Review personal-business letter format
 - b. Format business letters
 - c. Format letters with special parts

- d. Improve business letter formatting
5. Students will learn to format tables.
 - a. Two-Column tables
 - b. Three-Column tables
 - c. Four-Column tables
 6. Students will develop report-formatting skills.
 - a. Report with textual citations
 - b. Report with footnotes
 - c. Report with endnotes
 - d. Title page and table of contents
 - e. MLA style reports and outlines
 - f. MLA style reports with tables
 - g. News release and minutes
 - h. Unbound and bound reports
 7. Students will improve table-formatting skills.
 - a. Apply shading to tables
 - b. Present information in tables
 - c. Apply borders to tables
 8. Students will learn to process business correspondence.
 - a. Review letters and memos
 - b. Prepare letters with special parts
 - c. Use mail merge
 9. Students will learn to use desktop publishing.
 - a. Flyers
 - b. Column documents
 - c. Newsletters
 - d. Advertisements and booklets
 - e. Advertisements and newsletters
 10. Students will learn to create Employment Documents.
 - a. Electronic and print resumes
 - b. Employment application letter
 - c. Application forms and follow-up letters

EXCEL

Achievement Standard: Identify, evaluate, select, install, use, upgrade, customize, and diagnose and solve problems with various types of operating systems and utilities.

Topics include creating a worksheet, formulas, functions, formatting, and “what if” analysis, charting, and working with large worksheets, financial functions, data tables, amortization schedules, and hyperlinks, sorting, and working with multiple worksheets and workbooks. Students will create a personal budget and chart based on a career after graduation from high school.

1. Students will learn Excel basics.
 - a. Basic skill introduction using text and review
2. Student will learn how to change the worksheet appearance.
 - a. Column width
 - b. Positioning text
 - c. Changing cell appearance
 - d. Cell formats
3. Students will learn about organizing the worksheet.
 - a. Copying data
 - b. Moving data
 - c. Inserting and deleting rows and columns
 - d. Freezing titles
 - e. Splitting workbook screens
 - f. Printing options
 - g. Checking spelling on a worksheet
4. Students will learn worksheet formulas.
 - a. Define formulas
 - b. Structure of a formula
 - c. Relative absolute and mixed cell references
 - d. Creating formulas quickly
5. Students will learn function formulas.
 - a. Parts of a function formula
 - b. Types of Functions
6. Students will learn how make the worksheet useful.
 - a. Inserting a cell comment
 - b. Inserting a picture in a worksheet
 - c. Sorting data
 - d. Creating links between worksheets in a workbook
 - e. Inserting hyperlinks to files and web pages

7. Students will learn how to work with multiple worksheets.
 - a. Worksheets in a workbook
 - b. Identifying worksheets
 - c. Positioning worksheets in a workbook
 - d. Consolidating workbook data
 - e. Printing workbooks
 - f. Working with multiple workbooks

8. Students will learn how to create worksheet charts.
 - a. Types of worksheet charts
 - b. Creating a chart from a worksheet
 - c. Creating an embedded chart
 - d. Editing a chart
 - e. Changing type of chart

9. Students will learn how integrating applications--Word and Excel work.
 - a. Sharing information between documents or applications
 - b. Using copy and paste to share information
 - c. Using object linking and embedding to share information
 - d. Additional ways to integrate word and Excel
 - e. Controlling Linking options

Microsoft Publisher

Introduction to Microsoft Publisher

4. Students will learn Publisher basics.
 - a. Starting Publisher
 - b. Starting a project
 - c. Using task panes
 - d. Personal information sets
 - e. Saving a publication
 - f. Adding a logo
 - g. Printing a publication
 - h. Closing a publication
 - i. Design sets
 - j. Other types of publications

4. Students will learn about enhancing Publisher documents.
 - a. Enhancing your Publisher documents
 - b. Beginning a brochure
 - c. Entering text
 - d. Adding design gallery objects and adding color
 - e. Inserting pictures
 - f. Creating a newsletter

PowerPoint

Achievement Standard: Use technology to enhance the effectiveness of communication.

Topics include using a design template and text slide layout to create a presentation, using the outline tab and clip art to create a slide show, creating a presentation using PowerPoint, using visuals to enhance a slide show, modifying visual elements and presentation formats, and delivering the presentation in an automated format with music.

1. Students will learn PowerPoint basics.
 - a. Starting a blank presentation
 - b. Opening and viewing an existing presentation
 - c. Saving a presentation
 - d. Changing views
 - e. Using menus and toolbars
 - f. Deleting slides
 - g. Printing a presentation
 - h. Closing a presentation and existing

2. Students will learn how to creating and enhancing a PowerPoint presentation.
 - a. Creating presentation
 - b. Applying a design template
 - c. Formatting a single slide
 - d. Using the slide master
 - e. Editing a picture in PowerPoint
 - f. Working with text
 - g. Check spelling, style, and usage
 - h. Adding slides
 - i. Formatting slides
 - j. Working with clip art
 - k. Custom animation
 - l. Adding a sound
 - m. Insert a hyperlink
 - n. Use slide transitions
 - o. Saving a presentation as Rich Text Format

3. Students will learn how to work with visual elements.
 - a. Adding a header or footer
 - b. Working with charts
 - c. Working with tables
 - d. Creating shapes and objects
 - e. Manipulating objects
 - f. Creating a text box
 - g. Ordering visual elements
 - h. Working with multiple presentations
 - i. Inserting objects on a slide

4. Students will learn expanding on PowerPoint basics.
 - a. Integrating PowerPoint with other Office programs
 - b. Working with multiple masters
 - c. Formatting text and objects
 - d. Aligning text and pictures
 - e. Delivering a presentation
 - f. Publishing presentations to the web
 - g. Sending a presentation via e-mail

Multimedia

Course Description:

This course is a comprehensive introduction to Multimedia Concepts. Students will study the key elements of multimedia, such as graphics, animation, and virtual reality; as well as the tools used to create multimedia applications. In addition, this course will cover the design principles and management skills needed to develop dynamic, interactive multimedia products. Students will solve problems using appropriate computer-based productivity tools -- creating, modifying, and evaluating solutions, and developing research and electronic communication skills. Students will learn how to work with computers, scanners, sound and video recorders, and digital cameras.

Achievement Level: Grades 10-12

Duration: Full Year
Multimedia I offered Semester 1
Multimedia II offered Semester 2

Software: Microsoft Office 2007, Adobe Fireworks, Photoshop, Dreamweaver, Flash, InDesign, and Illustrator

Prerequisite: Tech Essentials

Graphics Unit:

- ❖ **Technology Content Standard 1 — The student will use digital tools and resources for problem solving and decision making.**
- ❖ **Technology Content Standard 2 — The student will collaborate and communicate globally in a digital environment.**
- ❖ **Technology Content Standard 3 — The student will apply digital tools and skills with creativity and innovation to express his/herself, construct knowledge and develop products and processes.**
- ❖ **Technology Content Standard 4 — The student will possess a functional understanding of technology concepts and operations.**

1. Students will learn creating graphics.
 - a. Vector and bitmap graphics
 - b. Create, save, and close a graphic file
 - c. Use drawing tools
 - d. Modify a drawing
2. Students will learn importing and exporting graphics.
 - a. Scan images
 - b. Importing files
 - c. Open different file formats

3. Students will learn modifying graphics.
 - a. Reshape vector paths
 - b. Position and align objects
 - c. Group and stack objects
 - d. Scale objects

4. Students will learn adding text to graphics.
 - a. Create a text object
 - b. Apply character formatting
 - c. Apply fills and strokes to text
 - d. Transform a textbox
 - e. Convert text and vector graphics

5. Students will learn creating special effects.
 - a. Apply color effects
 - b. Apply special effects
 - c. Edit and remove effects
 - d. Create masks

Animation and Video Unit:

- e.
 - ❖ **Technology Content Standard 1 — The student will use digital tools and resources for problem solving and decision making.**
 - ❖ **Technology Content Standard 2 — The student will collaborate and communicate globally in a digital environment.**
 - ❖ **Technology Content Standard 3 — The student will apply digital tools and skills with creativity and innovation to express his/herself, construct knowledge and develop products and processes.**
 - ❖ **Technology Content Standard 4 — The student will possess a functional understanding of technology concepts and operations.**

1. Students will learn creating animations.
 - a. Exploring animation programs
 - b. Creating animations
 - c. Create frame by frame animation
 - d. Use layers
 - e. View multiple frames
 - f. Test an animated movie

2. Students will learn enhancing animations.
 - a. Record a sound file
 - b. Edit a sound file
 - c. Add and animate text
 - d. Insert buttons in an animation

3. Students will learn publishing an animation.
 - a. Analyze a movie file
 - b. Optimize a movie file
 - c. Publish a movie
 - d. Publish a movie for web delivery
4. Students will learn working with video.
 - a. Set up a video project
 - b. Import video sources from other digital media
 - c. Digital media
 - d. Create and preview a video
5. Students will learn enhancing video.
 - a. Add effects
 - b. Add transitions
 - c. Add titles
 - d. Add audio
6. Students will learn publishing video.
 - a. Publish a movie file
 - b. Publish to a DVD or VCD
 - c. Publish a single frame of the video as still image

Presentation Systems Unit:

- ❖ **Technology Content Standard 1 — The student will use digital tools and resources for problem solving and decision making.**
 - ❖ **Technology Content Standard 2 — The student will collaborate and communicate globally in a digital environment.**
 - ❖ **Technology Content Standard 3 — The student will apply digital tools and skills with creativity and innovation to express his/herself, construct knowledge and develop products and processes.**
 - ❖ **Technology Content Standard 4 — The student will possess a functional understanding of technology concepts and operations.**
1. Students will learn working with presentations.
 - a. Navigate in a presentation
 - b. Apply a design template
 - c. Set transitions
 2. Students will learn enhancing a presentation.
 - a. Reorganize slides
 - b. Change text alignment
 - c. Check styles
 - d. Change slide background
 - e. Change formatting on slide master

3. Students will learn working with graphic objects.
 - a. Insert pictures from other sources
 - b. Format images
 - c. Draw images
 - d. Add a table
 - e. Create a chart
 - f. Create a diagram
4. Students will learn working with sound and animations.
 - a. Insert sound objects
 - b. Record narration
 - c. Import movies
 - d. Use animation scheme
5. Students will learn creating support materials.
 - a. Prepare audience handouts
 - b. Print an outline
 - c. Create overheads and 35 mm slides
6. Students will learn giving a presentation.
 - a. Final presentation work before the presentation
 - b. Set up the equipment for a presentation
 - c. Deliver online presentations

Desktop Publishing Unit:

- ❖ **Technology Content Standard 1 — The student will use digital tools and resources for problem solving and decision making.**
 - ❖ **Technology Content Standard 2 — The student will collaborate and communicate globally in a digital environment.**
 - ❖ **Technology Content Standard 3 — The student will apply digital tools and skills with creativity and innovation to express his/herself, construct knowledge and develop products and processes.**
 - ❖ **Technology Content Standard 4 — The student will possess a functional understanding of technology concepts and operations.**
1. Students will learn working with documents.
 - a. Plan a publication
 - b. Add and edit text
 - c. Insert graphics

2. Students will learn working with text.
 - a. Work with textboxes
 - b. Work with fonts
 - c. Align text
 - d. Set indents and tabs
 - e. Copy, move, and import text

3. Students will learn formatting pages.
 - a. Set up pages
 - b. Set up guides
 - c. Insert page numbers
 - d. Create a template
 - e. Apply color scheme and font scheme
 - f. Use styles

4. Students will learn working with objects.
 - a. Draw shapes
 - b. Acquire objects
 - c. Size and crop objects
 - d. Position and arrange objects

5. Students will learn enhancing publications.
 - a. Enhance objects
 - b. Enhance text
 - c. Apply border art
 - d. Add a watermark
 - e. Use design objects

6. Students will learn publishing a document.
 - a. Plan for publication
 - b. Set properties for desktop printing
 - c. Prepare a composite and color separations

Web Site Development Unit:

- ❖ **Technology Content Standard 1 — The student will use digital tools and resources for problem solving and decision making.**
- ❖ **Technology Content Standard 2 — The student will collaborate and communicate globally in a digital environment.**
- ❖ **Technology Content Standard 3 — The student will apply digital tools and skills with creativity and innovation to express his/herself, construct knowledge and develop products and processes.**
- ❖ **Technology Content Standard 4 — The student will possess a functional understanding of technology concepts and operations.**

1. Students will learn creating a web page
 - a. How the web is organized
 - b. Create HTML and web site folders
 - c. Save HTML text documents
 - d. View a web page
 - e. Modify a web page
 - f. Format text with HTML tags

2. Students will learn formatting and linking web site pages.
 - a. How web sites are structured
 - b. Change font face
 - c. Apply consistent look and feel to web pages
 - d. Create hyperlinks
 - e. Add multiple pages

3. Students will learn adding color, graphics, and animation to web pages.
 - a. Change text colors
 - b. Change page background color
 - c. Acquire and insert graphics
 - d. Align graphics
 - e. Hyperlink a graphic
 - f. Insert an animated GIF

4. Students will learn working in a web site design program.
 - a. Define a web site
 - b. View a web site
 - c. Add content
 - d. Create a navigation structure in a web site design program

5. Students will learn polishing and publishing your web site.
 - a. Change page background properties
 - b. Add random navigation system
 - c. Prepare to publish a site
 - d. Team collaborate with other applications

Personal Finance

Course Description:

Where does all the money go? How can I achieve my financial goals? Personal Finance can help. Topics include: identifying values, wants and needs, career planning, understanding paychecks, banking skills, spending plans, managing credit cards, investing in the stock market, housing, car buying, taxes, and more. Through a fun and active curriculum students can begin to make sound financial decisions that will last for a lifetime.

Achievement Level: Grade 9 -12

Duration: Year

Prerequisite: None

Software: Microsoft Office 2007

Achievement Standard: Use a rational decision-making process as it applies to the roles of citizens, workers, and consumers.

1. Students will learn planning personal finances.
 - a. Decisions and goals in personal finance
 - b. Opportunity costs and financial strategies

Achievement Standard: Identify various forms of income and analyze factors that affect income as a part of the career decision-making process.

2. Students will learn financial aspects of career planning.
 - a. Decisions in planning your career
 - b. Obtaining employment and developing a career
3. Students will learn money management strategy.
 - a. Organizing your personal financial records
 - b. Personal financial statements
 - c. Budgeting to achieve your financial goals
4. Students will learn consumer purchasing strategies and legal protection.
 - a. Consumer purchasing
 - b. Resolving consumer complaints

Achievement Standard: Evaluate services provided by financial deposit institutions to transfer funds.

5. Students will learn banking.
 - a. Selecting financial services and institutions
 - b. Savings plans and payment methods

Achievement Standard: Analyze factors that affect the choice of credit, the cost of credit, and the legal aspects of using credit.

6. Students will learn consumer credit.
 - a. What is consumer credit?
 - b. Measuring the cost of credit and obtaining credit
 - c. Protecting your credit
 - d. Managing your debts
7. Students will learn the finances of housing.
 - a. Evaluating housing alternatives
 - b. Renting your residence
 - c. The home buying process

Achievement Standard: Evaluate savings and investment options to meet short- and long-term goals.

8. Students will learn the fundamentals of investing.
 - a. Preparing for an investment program
 - b. An overview of investment alternatives
 - c. Reducing investment risk and obtaining investment information
9. Students will learn about stocks.
 - a. Common stocks and preferred stocks
 - b. Evaluation of a stock issue
 - c. Buying and selling stocks
10. Students will learn about bonds and mutual funds.
 - a. Corporate bonds
 - b. Government bonds and securities
 - c. The Investor's decision to buy or sell bonds
11. Students will learn real estate and other investment alternatives
 - a. Investing in real estate
 - b. Investing in precious metals, gems, and collectibles

12. Students will learn about planning your tax strategy.
 - a. The fundamentals of income taxes
 - b. Preparing your income tax return
 - c. Tax assistance and tax strategies

Achievement Standard: Analyze choices available to consumers for protection against risk and financial loss.

13. Students will learn about home and vehicle Insurance.
 - a. Insurance and risk management
 - b. Principles of home and property insurance
 - c. Motor vehicle insurance
14. Students will learn about health, disability, and life insurance.
 - a. Health insurance and financial planning
 - b. Private health care plans and government health care programs
 - c. Disability income insurance
 - d. Life insurance

Achievement Standard: Develop and evaluate a spending/savings plan.

15. Students will learn about retirement and estate planning.
 - a. The basics of retirement planning
 - b. Planning your retirement income
 - c. Estate planning
 - d. Taxes and estate planning
16. Students will learn about introduction to financial management for business.
 - a. A plan for business
 - b. Financial management in business
17. Students will learn about sources of funding.
 - a. Analyzing your financial needs
 - b. Additional sources of funding
18. Student will learn about financial accounting.
 - a. The first five steps of the accounting cycle
 - b. Financial statements for a business
19. Students will learn managing payroll and inventory.
 - a. Managing payroll
 - b. Managing inventory
20. Students will learn the different types of business ownership.
 - a. The sole proprietorship and the partnership
 - b. The corporation

21. Students will develop a financial plan.
 - a. Identifying required capital
 - b. A financial plan – case study

22. Students will learn pricing, costing, and growth.
 - a. Merchandise pricing and costing
 - b. Planning for growth

Entrepreneurship

Course Description:

This course will take you on a step-by-step journey through the entire process of owning your own business. You will start with meeting a market need and work through planning, financing, incorporating technology, hiring, managing, and avoiding legal problems. You will select a product or service to sell, determine who your customers are, learn how to market your business, obtain financing, manage your employees and more. You will also learn how to put together a business plan and will have created a complete plan by the end of the year. You will have the opportunity to learn about how businesses operate in foreign countries and about how businesses market their product on the Internet through E-Commerce.

Achievement Level: Grade 11-12

Duration: Semester

Prerequisite: Document Processing

Software: Microsoft Office 2007

Entrepreneurship

Achievement Standard: Recognize that entrepreneurs possess unique characteristics and evaluate the degree to which one possesses those characteristics.

1. Students will learn about becoming an entrepreneur.
 - a. Entrepreneurs: present and past
 - b. Is Entrepreneurship right for you?
 - c. Identify business opportunities and set goals
2. Students will learn what skills entrepreneurs need.
 - a. Communication skills
 - b. Math skills
 - c. Problem-Solving skills

Achievement Standard: Apply economic concepts when making decisions for an entrepreneurial venture.

3. Students will learn about entrepreneurs in a market economy.
 - a. What is an economy
 - b. The concept of cost
 - c. Government in a market economy

4. Students will learn how to select a type of ownership.
 - a. Run an existing business
 - b. Own a franchise or start a business
 - c. Choose the legal form of your business

Achievement Standard: Develop a business plan.

5. Students will learn how to develop a business plan.
 - a. Why do you need a business plan
 - b. What goes into a business Plan
 - c. Create an effective business plan
6. Students will learn to identify and meet a market need.
 - a. The value of market research
 - b. How to perform market research
 - c. Identify your competition
7. Students will learn finance, protect, and insure your business.
 - a. Put together a financial plan
 - b. Obtain financing for your business
 - c. Protect your business
 - d. Insure your business
8. Students will learn locate and set up for business.
 - a. Choose a retail business
 - b. Choose a location for a non-retail business
 - c. Obtain space and design the physical layout
 - d. Purchase equipment, supplies, and inventory
9. Students will learn market your business.
 - a. The Marketing Mix — Product, Distribution, Price
 - b. The Marketing Mix — Promotion
 - c. Set marketing goals
10. Students will learn how to hire and manage a staff.
 - a. Hire employees
 - b. Create a compensation package
 - c. Manage your staff

Achievement Standard: Use the financial concepts and tools needed by the entrepreneur in making business decisions.

11. Students will learn about record keeping and accounting.
 - a. Set up a record-keeping system
 - b. Understand basic accounting
 - c. Track your inventory

Achievement Standard: Recognize that entrepreneurs must establish, maintain, and analyze appropriate records to make business decisions.

12. Students will learn about financial management.
 - a. Manage your cash flow
 - b. Analyze your financial performance
 - c. Hire experts

13. Students will learn to use technology.
 - a. Technology and your business
 - b. Learn about the internet
 - c. Purchase technology

14. Students will learn how to meet your legal, ethical, and social obligations.
 - a. Understand your legal requirements
 - b. Ethical issues in business
 - c. Meet your social responsibilities

15. Students will learn about growth in today's marketplace.
 - a. Develop a strategy for growth
 - b. Global trends and opportunities
 - c. Culture and business

International Business

Achievement Standard: Explain the role of international business; analyze how it impacts business at all levels.

1. Students will learn of the foundations of global business.
 - a. International trade
 - b. Global business basics
 - c. Economics of global business

Achievement Standard: Describe the interrelatedness of the social, cultural, political, legal, and economic factors that shape and impact the global business environment.

2. Students will learn about a global business environment.
 - a. International culture
 - b. Global business communication
 - c. International business law

Achievement Standard: Relate balance of trade concepts to the import/export process.

3. Students will learn about the organization of global business.
 - a. Conduct business
 - b. Import and export
 - c. Foreign exchange activities

Achievement Standard: Analyze special challenges in operations and human resource management in international business.

4. Students will learn about managing global business.
 - a. Management
 - b. Human resources
 - c. Information systems
 - d. Production process

Achievement Standard: Apply marketing concepts to international business situations.

5. Students will learn about marketing in a global economy.
 - a. Markets and consumers
 - b. Product development
 - c. Pricing and distribution
 - d. Marketing communications

Achievement Standard: Explain the concepts, role and importance of international finance and risk management.

6. Students will learn about global financial management.
 - a. Finance international business
 - b. Global financial institutions
 - c. International risk and insurance

E-Commerce

Achievement Standard: Explain the role of e-commerce; analyze how it impacts business at all levels.

7. Students will learn about e-commerce.
 - a. Electronic commerce
 - b. Changing the distribution systems
 - c. Web entrepreneurs
8. Students learn about business-to-business e-commerce.
 - a. A new revolution
 - b. B2B e-commerce
 - c. Future of e-commerce

9. Students learn about consumer e-commerce.
 - a. Online shopping
 - b. Information management
 - c. E-Marketing
 - d. E-Promotion

Achievement Standard: Describe the factors that define what is considered ethical and socially responsible business behavior in a global business environment.

10. Students learn the understandings behind the web.
 - a. Distribution channels
 - b. E-Commerce distribution
 - c. Payment options
 - d. Customer service
11. Learning about connection of the dotcoms.
 - a. Accessing the internet
 - b. The site
 - c. Security
12. Students will learn about the legal and ethical issues in e-commerce.
 - a. Laws and legislation
 - b. Internet ethics
 - c. Netiquette

Accounting 1

Course Description:

Accounting is the language of business that opens the door to success in every company and organization. With job titles like “Managing Partner,” “Chief Financial Officer” and “Controller,” certified public accountants (CPAs) are outgoing, creative and analytical. They’re male and female and come from every ethnic and cultural background.

Banish the notion that CPAs are just here to count the money. Today’s CPAs have responsibilities that encompass far more than payroll and taxes. CPAs are financial planners, helping their companies and clients chart their course for the future. They’re the chief executive officers and chief financial officers for Fortune 500 companies. CPAs also run the show for movie studios and track down criminals for the FBI. CPAs are taking care of business in every industry and there’s no sign of a slowdown.

Accounting 1 covers the personal uses of accounting, the role ethics play in business, and preparation for entry into the business field or into any advanced business education. Accounting provides an understanding of the principles of the accounting cycle ranging from the analyses and recording of business transactions to the preparation and interpretation of financial statements and supporting data. The course will expose and provide opportunities to use a variety of common accounting forms, including computerized accounting. Students will work through the opening and closing of books that are related to a small individual service business and a corporation set up as a merchandising business.

Achievement Level: Grade 10-12

Duration: Full Year

Prerequisite: None

Software: Automated Accounting, Peachtree or Quick Books

Achievement Standard: Understand the role that accountants play in business and society. Describe career opportunities in the accounting profession.

1. Student will learn about careers in accounting.
 - a. You and the world of accounting
 - b. The world of business and accounting

2. Students will learn the accounting cycle--proprietorship--service business.

- a. Business transactions and the accounting equation
 - b. Transactions that affect assets, liabilities, and owner's equity
 - c. Transactions that affect revenue, expenses, and withdrawals
 - d. Recording transactions in a general journal
 - e. Posting journal entries to general ledger accounts
 - f. The six-column work sheet
 - g. Financial statements for a sole proprietorship
 - h. Completing the accounting cycle for a proprietorship
 - i. Cash control and banking activities
3. Student will learn about automated accounting for a proprietorship.
- a. Starting on automated accounting system
 - 1. Creating a chart of accounts
 - 2. Journalizing the opening balances
 - b. File maintenance
 - c. Recording transactions

Achievement Standard: Identify and describe generally accepted accounting principals (GAAP), explain how the application of GAAP impacts the recording of financial transactions and the preparation of financial statements.

4. Students will learn accounting for a payroll system.
- a. Payroll accounting
 - b. Payroll liabilities and tax records
5. Students will learn accounting for a merchandising business.
- a. Accounting for sales and cash receipts
 - b. Accounting for purchases and cash payments
 - c. Special Journals: sales and cash receipts
 - d. Special Journals: purchases and cash payments
 - e. Adjustments and the ten-column work sheet
 - f. Financial statements for a corporation
 - g. Completing the accounting cycle for a merchandising corporation
6. Students will learn accounting for special procedures.
- a. Accounting for a publicly held corporations
 - b. Cash funds
 - c. Plant assets and depreciation
 - d. Uncollectible accounts receivable
 - e. Inventories
 - f. Notes payable and notes receivable
7. Students will learn accounting for partnerships.
- a. Introduction to partnerships
 - b. Financial statements for a partnership

Accounting 2

Course Description:

Accounting 2 is a continuation of principles of Accounting 1. The course introduces the types of business forms and records used by a merchandising business set up as a corporation. Automated accounting skills will continue to be developed through the use of the computer. Students will develop an overall picture of the total process of business systems.

Achievement Level: Grade 11-12

Duration: Full Year

Prerequisite: Accounting 1

Software: Automated Accounting, Peachtree or Quick Books

Achievement Standard: Complete steps in the accounting cycle in order to prepare financial statements.

1. Students will review the first five steps in the accounting cycle.
 - a. Reviewing accounting concepts and the first two steps in the accounting cycle
 - b. Journalizing business transactions
 - c. Posting, proving accuracy, and preparing the trial balance
 - d. Computerized accounting: reviewing the first five steps of the accounting cycle
2. Students will review the final five steps in the accounting cycle.
 - a. The ten-column work sheet
 - b. Preparing financial statements
 - c. Journalizing and posting the closing entries and the post-closing trial balance
 - d. Computerized accounting: reviewing the final five steps of the accounting cycle

Achievement Standard: Assess the financial condition and operating results of a company and analyze and interpret financial statements and information to make informed business decisions.

3. Students will learn about cash, short-term investments, and accounts receivable.
 - a. Accounting for cash and short-term investments
 - b. Accounting for accounts receivable
 - c. Computerized accounting: cash, short-term investments, and accounts receivable
4. Students will learn notes receivable.
 - a. Negotiable instruments
 - b. Discounting notes receivable
 - c. Analyzing financial reports: ratio analysis
 - d. Computerized accounting: notes receivable

5. Students will learn accounting for inventories.
 - a. Determining the quantity of inventories
 - b. Assigning costs to ending inventory
 - c. Inventory valuation, reporting, and analysis
 - d. Computerized accounting: accounting for inventories
6. Students will learn property, plant, and equipment assets and intangible assets.
 - a. Determining costs and depreciation of plant assets
 - b. Calculating and recording depreciation
 - c. Disposing of plant assets
 - d. Computerized accounting: property, plant, and equipment
7. Students will learn notes payable, accounts payable, and other current liabilities.
 - a. Interest-bearing notes payable
 - b. Non interest-bearing notes payable
 - c. Accounts payable and other current liabilities
 - d. Computerized accounting: notes payable, accounts payable, and other current liabilities
8. Students will learn long-term liabilities.
 - a. Acquiring funds
 - b. Bonds payable transactions
 - c. Redemption of bonds and the bond sinking fund
 - d. Computerized accounting: long-term liabilities
9. Students will learn stockholders' equity: contributed capital.
 - a. Forming a corporation
 - b. Issuing common and preferred stocks
 - c. Issuing no-par stock and stock subscriptions
 - d. Computerized accounting: stockholders' equity: paid-in contributed capital
10. Students will learn stockholders' equity: earnings and distributions.
 - a. Dividends and stock splits
 - b. Accounting for treasury stock
 - c. Accounting for the appropriation of retained earnings
 - d. Computerized accounting: stockholders' equity: earnings and distributions
11. Students will learn work sheets, adjustments, and financial statements for corporation.
 - a. The eight-column work sheet
 - b. Preparing end-of-period financial statements
 - c. Computerized accounting: work sheet and financial statements

12. Students will learn analyzing and interpreting financial statements.
 - a. Horizontal analysis
 - b. Vertical analysis
 - c. Working capital and ratio analysis
 - d. Analyzing financial reports: liquidity
 - e. Computerized accounting: analyzing and interpreting financial statements

13. Students will learn the statement of cash flows.
 - a. Understanding cash flows
 - b. Preparing the statement of cash flows
 - c. Completing the statement of cash flows
 - d. Analyzing financial reports: planning for cash
 - e. Computerized accounting: the statement of cash flows

14. Students will learn partnerships: formation, dissolution, and liquidation.
 - a. Accounting for a partnership
 - b. Analyzing financial reports: evaluating return on assets
 - c. Dissolution of a partnership
 - d. Liquidation of a partnership
 - e. Computerized accounting: partnerships, formation, dissolution, and liquidation

15. Students will learn Partnerships: division of profits and losses.
 - a. Dividing profits and losses
 - b. Analyzing financial Reports: price-earnings ratios
 - c. Dividing profits and losses based on salary
 - d. Preparing financial statements for a partnership
 - e. Computerized accounting: division of profits and losses

16. Students will learn not-for-profit organizations: budgeting and control.
 - a. The budgeting process
 - b. Preparing a budget
 - c. Analyzing financial reports: projecting future data
 - d. Controlling the budget
 - e. Computerized accounting: not-for-profit organizations, budgeting, and control

17. Students will learn not-for-profit organizations: financial reporting.
 - a. Statement of activities
 - b. Statement of financial position
 - c. Analyzing financial reports: looking at operating results
 - d. Notes to financial statements
 - e. Computerized accounting: not-for-profit organizations and financial reporting

Achievement Standard: Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decision.

18. Students will learn departmental accounting systems.
 - a. Accounting by department
 - b. Department operating expenses
 - c. Net Income from operations by department
 - d. Analyzing financial reports: evaluating business divisions
 - e. Computerized accounting: departmental accounting systems

19. Students will learn branch accounting.
 - a. Multistore business
 - b. Journalizing transactions in a centralized accounting system
 - c. Analyzing financial reports: checking out branch data
 - d. End-of-fiscal period procedures
 - e. Computerized accounting: branch accounting

20. Students will learn internal control and the voucher system.
 - a. The voucher system
 - b. Analyzing financial reports: controlling purchases
 - c. Transactions requiring special treatment
 - d. Computerized accounting: internal control and the voucher system

21. Students will learn manufacturing accounting.
 - a. Manufacturing activities
 - b. Analyzing financial reports: looking at inventory management
 - c. Year-End activities
 - d. Computerized accounting: manufacturing accounting

22. Students will learn product costing: job order and process cost accounting systems.
 - a. Costing a product by job order
 - b. Costing a product by process
 - c. Analyzing financial reports: evaluating cost data
 - d. Computerized accounting: product costing: job and process cost accounting systems

23. Students will learn managerial cost control.
 - a. Cost behavior: variable and fixed
 - b. Analyzing financial reports: evaluating operating expense
 - c. Cost behavior: mixed
 - d. Computerized accounting: managerial cost control

24. Students will learn cost-volume-profit relationships.
 - a. The contribution margin
 - b. Analyzing financial reports: How efficient is management?
 - c. Analyzing profit and costs
 - d. Computerized accounting: cost-volume-profit relationships

25. Students will learn to use cost data for pricing decisions.
 - a. Cost-plus pricing
 - b. Time and materials pricing
 - c. Analyzing financial reports: evaluating prices and volume
 - d. Computerized accounting: using cost data for pricing decisions

Marketing

Course Description:

Course Description: Marketing education enables students to understand and apply marketing, management, and entrepreneurial principles. Students will be introduced to seven functions of marketing practices as applied in business:

- Distribution
- Marketing—Information Management
- Product/Service Management
- Selling
- Financing
- Pricing
- Promotion

Through a variety of sources, students will put these functions to practice. A computerized virtual business simulation will also be used to further apply marketing skills. Students will have the opportunity to write a business/marketing plan by completing a series of integrated hands-on projects that combine the concepts of entrepreneurship and computer skills. Ideally students should take marketing after having had other business classes.

Achievement Level: Grade 10-12

Duration: Semester

Prerequisite: Although not required Accounting 1 or Entrepreneurship is strongly recommended

Achievement Standard: Analyze the characteristics, motivations, and behaviors of consumers.

1. The student will understand the importance of marketing today and the future.
 - a. The student will have an understanding of marketing's role and function in business to facilitate economic exchanges with customers.
 - b. The student will employ product-mix strategies to meet customer expectations.
 - c. The student will have an understanding of the nature of business to show its contributions to society.
 - d. The student will be able to explain customer/client/business buying behavior.
2. The student will understand the nature of business to show its contributions to society.
 - a. The student will explain the role of business in society.
 - b. The student will demonstrate honesty and integrity.
 - c. The student will describe the use of business ethics in marketing.
3. The student will understand Consumer Behavior.
 - a. The student will explain customer/client/business buying behavior.
 - b. The student will demonstrate a customer-service mindset.
 - c. The student will identify internal and external service standards.

Achievement Standard: Analyze the influence of external factors on marketing.

1. The student will understand global trade's impact to aid business decision-making.
 - a. The student will identify the effects of global trade on retailing.
 - b. The student will explain current retail trends driven by global trade.
 - c. The student will explain the nature of global trade.
 - d. The student will discuss the impact of cultural and social environments on global trade.

Achievement Standard: Analyze the elements of the marketing mix, their interrelationships, and how they are used in the marketing process.

1. The students will acquire foundational knowledge of channel management to understand its role in marketing.
 - a. The student will explain the nature and scope of channel management.
 - b. The student will explain the relationship between customer service and channel management.
 - c. The student will align marketing activities with business objectives.
2. The student will learn to develop successful products.
 - a. The student will generate product ideas.
 - b. The student will determine feasibility of product idea.
 - c. The student will identify the impact of product life cycles on marketing decisions.

Achievement Standard: Analyze the role of marketing research in decision making.

1. The student will understand the need for market information.
 - a. The student will describe the need for marketing information.
 - b. The student will explain the nature of marketing research.
 - c. The student will explain types of primary and secondary data.
 - d. The student will identify information monitored for marketing decision-making.
2. The student will understand the types of selling that satisfy customers.
 - a. The student will explain the impact of sales cycles.
 - b. The student will describe the use of target marketing in selling.
 - c. The student will discuss the economic and social effects of professional selling.

Achievement Standard: Describe the elements, design, and purposes of a marketing plan.

1. The student will develop a marketing strategy and marketing plan.
 - a. The student will identify product opportunities.
 - b. The student will explain the concept of marketing strategies.
 - c. The student will explain the nature of marketing planning.
 - d. The student will determine strategic marketing planning structure.

2. The student will develop an effective promotion through communication.
 - a. The student will explain the nature of effective communication.
 - b. The student will explain the role of promotion as a marketing function.
 - c. The student will identify the elements of the promotional mix.