



Business Curriculum

Kearney Public Mission Statement

Create an environment that fosters mutual respect

Inspire the love of learning

Expect Excellence from all

Kearney Public Schools Business Purpose Statement

6th grade: Keyboarding Applications

Students will be introduced and refine touch method keyboarding skills. Basic word processing, spreadsheet, and presentation skills will be introduced and/or reviewed.

BU.6KA.1 Students will demonstrate the proper touch keyboarding skills.

- Students will show proper touch keyboarding mechanics
- Students will identify proofreading marks
- Students will participate in timed keyboarding exercises
- Students will develop composition skills

BU.6KA.2 Students will identify and apply basic word processing skills.

- Students will demonstrate proper modification of formatted text
- Students will illustrate the use of spell check
- Modify page layout

BU.6KA.3 Students will identify and apply basic presentation skills.

- Students will enter text and graphics
- Students will add and change slide layout
- Students will use transitions and animations

BU.6KA.4 Students will identify and apply basic spreadsheet skills.

- Students will identify the parts of a spreadsheet
- Students will enter and arrange data
- Students will use simple formulas

BU.6KA.5 Students will demonstrate proper file management.

- Students will employ the ability to create and use files
- Students will illustrate creating, saving and opening documents
- Students will navigate operating system file structure

7th grade: Computer Applications

This class is designed to improve keyboarding skills and introduce and refine computer application skills. Word processing, spreadsheets, presentation and Internet search engines will be addressed.

BU.7CA.1 Students will show the proper keyboarding posture and technique

- Students will demonstrate proper posture
- Students will employ correct touch method of keyboarding
- Students will participate in timed keyboarding practices

BU.7CA.2 Students will compose and manipulate word processing documents

- Students will identify screen layout
- Students will compose short document
- Students will construct document using proper formatting
- Students will modify text appearance

BU.7CA.3 Students will create and modify simple spreadsheets

- Students will identify screen layout
- Students will enter and format text
- Students will compose simple formulas and functions
- Students will create and modify simple charts and graphs from given data

BU.7CA.4 Students will create and deliver a presentation

- Students will identify screen layout
- Students will create and edit a presentation using basic guidelines
- Students will arrange presentation using animation, transitions, and sound
- Students will deliver presentation to class

BU.7CA.5 Students will learn to judge the appropriateness of web sites and implement data into projects

- Students will analyze validity of web sites
- Students will perform a basic search
- Students will identify legality of downloadable multimedia from the Internet

8th grade: Computer & Multimedia Applications

Students will improve word processing, spreadsheets, presentation and Internet search engines. Multimedia and Internet applications will be introduced.

BU.8CM.1 Students will apply desktop publishing elements.

- Students will identify tools used in desktop publishing
- Students will employ the use of graphics
- Students will differentiate between columns and text boxes

BU.8CM.2 Students will create and modify spreadsheets

- Students will analyze the use of formulas and functions
- Students will modify the layout of a spreadsheet.
- Students will use a spreadsheet to predict outcomes.

BU.8CM.3 Students will create and edit upper level presentations

- Students will insert multimedia
- Students will identify proper presentation procedures
- Students will identify the use of the master slide

BU.8CM.4 Students will learn techniques to manipulate photographs

- Students will identify tools needed to fix photographs
- Students will employ photographic affects
- Students will manipulate photograph color

BU.8CM.5 Students will produce and edit a short video

- Students will create a storyboard
- Students will import video and still photographs
- Students will apply transitions, titles, sounds and effects to clips
- Students will export to reproducible media

BU.8CM.6 Students will devise a short informational/entertaining podcast

- Students will organize show notes
- Students will record dialog
- Students will compose mood music
- Students will produce final soundtrack

BU.8CM.7 Students will develop and publish a web page

- Students will understand file structure and links
- Students will organize pages with meaningful file structure
- Students will compose information relevant to topic of site
- Students will publish to desired location

BU.8CM.8 Students will locate and identify useful Internet applications

- Students will identify Internet applications that meet a desired need
- Students will explain how software features of selected software meet need
- Students will recommend specific software for use

8th grade: Introduction to Careers and Business

This class is designed for students to explore various fields of work in a career educational model. To develop educational and career goals that align with the students desired future career goals and introduce basic business understanding.

BU.ICB.1 Students will explore and understand the framework of a career educational model.

- Students will be able to differentiate between career fields, clusters and pathways
- Students will be able to identify compositions of career clusters and the relationship to the career field.
- Students will be able to demonstrate an understanding of the relationship between coursework, school activities, community activities and career clusters.

BU.ICB.2 Students will understand the Essential Knowledge and Skills and how they apply to each cluster and to educational and career success.

- Students will be able to make connections between personal strengths/interests and [work] careers.
- Students will be able to define, identify and demonstrate the Essential Knowledge and Skills
- Students will be able to evaluate their own Essential Knowledge and Skills in relationship to their goals for learning, earning and living

BU.ICB.3 Students will express the purpose of, develop and use components of the Personal Learning Plan (PLP).

- Students will be able to understand the purpose of a Personal Learning Plan.
- Students will be able to use information gathered from the career field/cluster model, Essential Knowledge and Skills, career exploration, and goal setting to develop a PLP.
- Students will be able to consult with parents/guardians and other caring adults on a regular basis to review progress in meeting goals and make necessary changes.
- Students will be able to follow the Personal Learning Plan when registering for classes.

BU.ICB.4 Students will participate in Career Exploration activities.

- Students will be able to list and understand a variety of extended school-based and community-based learning options to explore careers.
- Students will be able to participate in a career exploration activity

BU.ICB.5 Students will access and utilize different types of Career Information.

- Students will be able to utilize technology to access career information.
- Students will be able to utilize printed material to access career information.
- Students will be able to talk to people to access career resources.

BU.ICB.6 Students will recognize the variety of Postsecondary Options available.

- Students will identify, compare and contrast postsecondary education options (cost, prerequisites, time required).
- Students will identify postsecondary options in relationship to the career clusters.

BU.ICB.7 Students will understand the rules of banking in the business world.

- Students will organize and demonstrate how to operate a checking account
- Students will explain the value of money
- Students will identify how individual choices influence income and expenses

Information Technology I

(Formerly Computer Applications I)

Students will demonstrate basic skills in the areas of word processing, spreadsheet applications, electronic presentations, Internet use, security issues, electronic communication, and beginning web page development. Students manage computer operations and file storage, identify ethical issues pertaining to information systems, and learn about information technology careers.

BU.ITI.1 Computer Operations - Students will efficiently input and manage data while applying basic commands of operating systems software.

Operating System Overview:

- Students will apply secure log in procedures and network competencies
- Students will apply printing procedures for various types of documents
- Students will apply appropriate file management and organization techniques
- Students will practice basic computer trouble shooting
- Students will define hardware and software terms
- Students will employ desktop operating skills
- Students will explore the interactive Dashboard programs

Keyboarding Review:

- Students will apply appropriate keyboarding techniques to documents
- Students will participate in timed keyboarding exercises

Ethics:

- Students will discuss ethics and practice ethical behavior using technology.
- Students will analyze current ethical issues and how the current ethical issues relate to technology.

BU.ITI.2 Internet Applications - Students will safely access and evaluate internet resources to aid in the search for relevant information.

Search Engines:

- Students will navigate web sites using browser functions
- Students will select appropriate search engines to use, with an emphasis on Google Tools
- Students will list the world's most commonly used search engines
- Students will locate information using search engines and Boolean logic
- Students will evaluate internet resources for accuracy of information

Internet Safety:

- Students will compare and contrast the risks vs. rewards of using the internet
- Students will identify the nature of social networking sites (MySpace, Facebook, etc)
- Students will discuss online safety tips for parents and students

Ethics

- Students will define and apply terminology related to social and legal issues regarding file sharing, intellectual property and copyright laws.

BU.ITI.3 Writing/Publishing Applications - Students will compose and prepare business documents, reports and publications using formatting features of word processing software.

Microsoft Word

- Students will create documents (letters, memos, tables and reports).
- Students will retrieve and safeguard documents using name and save functions.
- Students will format text using basic formatting functions
- Students will employ word processing utility tools (spell check, grammar check, thesaurus)
- Students will identify common formats used in Word Processing; including format changes due to software updates and PDF conversion.
- Students will identify and utilize toolbars and menus.
- Students will list and describe basic word processing screen parts
- Students will use advanced formatting features (headers, footers, etc)
- Students will format new desktop publishing files including graphics; various fonts, styles, attributes, justification, etc; and paint/draw functions.

Proofreading

- Students will identify and apply proofreading strategies to examine documents for errors.
- Students will correct errors on documents using proofreader's marks.

Ethics

- Students will discuss and describe plagiarism and its ramifications.

BU.ITI.4 Spreadsheet Applications - Students will create spreadsheets, perform calculations and analyze data using spreadsheet software applications.

Microsoft Excel

- Students will identify and utilize toolbars, shortcuts and menus.
- Students will list and describe basic spreadsheet screen parts.
- Students will create spreadsheets and retrieve existing spreadsheets.
- Students will format, edit, save and print spreadsheets.
- Students will input, process and forecast data using spreadsheet functions.
- Students will perform calculations using simple formulas/functions.
- Students will create charts and graphs from spreadsheets.

BU.ITI.5 Presentation Applications - Students will create and deliver presentations using a variety of software applications.

Microsoft PowerPoint

- Students will identify and utilize PowerPoint toolbars, shortcuts and menus.
- Students will list and describe basic presentation software screen parts.
- Students will create computer presentations and handouts; formatted in accordance with basic principles of graphic design and visual communication.
- Students will retrieve and edit existing presentations.
- Students will print a single slide, an entire presentation, an outline and notes.
- Students will give a formal presentation to the class.
- Students will explore additional presentation media, such as iPhoto, iWeb, iDVD and iMovie.

BU.ITI.6 Email Applications - Students will access email to communicate electronically. The students will also use email to create and share files.

Email

- Students will create email messages in accordance with established business standards.
- Students will demonstrate knowledge of email etiquette.
- Students will access email attachments.
- Students will attach documents to messages

Ethics

- Students will demonstrate an understanding of school email policies.
- Students will state the relationship between privacy and ownership of emails

Information Technology II

(Formerly Computer Applications for College)

Students will apply computer skills to produce advanced documents using Windows application software that includes word processing, spreadsheet, presentation and database applications. These skills will be modeled through using proper ethical practices.

BU.ITII.1 Students will distinguish essential computer concepts necessary to utilize computer equipment efficiently:

- Students will identify different types of computers and computer systems to become computer literate.
- Students will examine Input and Output Devices to decipher which method would be the most efficient way to produce a finished project.
- Students will differentiate storage media to implement erasing and rewriting on CDs and DVDs.
- Students will evaluate security threats and assess the importance of passwords.
- Students will examine operating system hardware requirements to deduce the capabilities of the computer.

BU.ITII.2 Students will identify Windows Operating System pointing devices and components while managing their files.

- Students will organize their files and folders.
- Students will display the Computer icon on the desktop.
- Students will use the Address Bar in the Save As dialog box.
- Students will change views of the window.
- Students will use the Send To menu.
- Students will compare Save and Save As.
- Students will use drag and drop to copy and move files.
- Students will perform advanced searches.
- Students will empty the Recycle Bin.

BU.ITII.3 Students will construct, edit, and format documents..

- Students will type and edit text.
- Students will copy and move text from one location to another.
- Students will format text and paragraphs with fonts, colors, and other elements.
- Students will format and design pages.
- Students will enhance documents with tables, charts, diagrams, and graphics.
- Students will share documents securely.
- Students will format research and bibliography documents using the Reference Tab in detail

BU.ITII.4 Students will create spreadsheets using formulas, functions, formatting tools, and charts.

- Students will create spreadsheets using labels, values, and formulas.
- Students will recalculate data.
- Students will create a complex formula.
- Students will perform what-if analysis.

- Students will change the appearance of information.
- Students will create charts.
- Students will collaborate and analyze data.
- Students will build on previous work.
- Students will integrate Word and Excel documents

BU.ITII.5 Students will evaluate the purpose, advantages, and terminology of a relational database program by creating and modifying tables.

- Students will identify relational databases.
- Students will enter and edit data.
- Students will create a database.
- Students will create a table.
- Students will create primary keys.
- Students will relate two tables and print a database.
- Students will create queries.
- Students will sort, find and filter data.
- Students will create a form in layout and design view.
- Students will use report design view.

BU.ITII.6 Students will plan and create visually dynamic presentations.

- Students will define presentation software.
- Students will enter and modify text in different views.
- Students will insert and modify shapes.
- Students will insert clipart, pictures, charts, and tables.
- Students will set slide show transitions and timings.
- Students will evaluate a presentation.

Information Technology Applications III

(Formerly Business Systems)

Students will work with a variety of software to develop items, such as desktop-published documents, digital media, podcasts, and E-portfolios. Students will develop skills in storyboarding, digital video capturing and editing, beginning animation, photo editing and web design. A project-based approach is used through the integration of a variety of digital media.

BU.ITIII.1 Students will produce professional Emails and discuss how to use personal information management software (Outlook) is used in the business world.

- Differentiate between acceptable and unacceptable email etiquette.
- Identify email vocabulary.
- Produce acceptable subject lines.
- Construct professional email correspondence.
- Manage contact lists.
- Manage appointments.
- Manage tasks.

BU.ITIII.2 Students will develop career preparation and job acquisition skills required for employment, professional growth, and employment transition in their chosen fields.

- Demonstrate competency by matching skills and aptitudes for occupations, exploring career options, and applying job acquisition skills.
- Create a resume.
- Create a letter of application.
- Role-play an applicant in a mock interview.
- Create a movie from the mock interview.
- Create a thank you letter after the interview process.

BU.ITIII.3 Students will explore industry expectations for careers in information technology

- Explore the vast certification opportunities available.
- Measure whether skills are up-to-date according to industry standards.

BU.ITIII.4 Students will use advanced word processing skills to create documents used in the workplace.

- Create tables: convert text to table, sort data, customize table style
- Illustrate documents with graphics
- Merge documents to create letters, labels, business cards, etc.
- Customize the word processing program to fit business needs. (Themes and Building Blocks)

BU.ITIII.5 Students will use advanced spreadsheet skills to create spreadsheets used in the workplace.

- Analyze data using formulas (What If scenarios, IF function, OR function, PMT and FV Function)
- Manage workbook data (split worksheet window, freeze rows/columns, etc.)
- Use and analyze table data using find and replace, filters, sorting, and Lookup functions

BU.ITIII.6 Students will use advanced database skills to create analyze data.

- Modify the database structure
- Create multiple table queries
- Enhance forms
- Analyze data with reports
- Visit with professional database managers and users

BU.ITIII.7 Students will use advanced presentation software skills to professional presentations and integrate software.

- Create a customized design template
- Use the presentation software tools to customize the presentation to fit a workplace situation.
- Enhance charts within the presentation software
- Integrate illustrations, objects, media clips, hyperlinks etc.

BU.ITIII.8 Students will create integrated documents using word processing, spreadsheet, database, presentation, and other available software.

- Integrate word processing and spreadsheet
- Integrate word processing, spreadsheet, and database
- Integrate word processing, spreadsheet, database, and presentation software
- Develop an electronic portfolio by integrating a variety of software

BU.ITIII.9 Students will develop the skills needed to create a variety of multimedia projects using emerging technologies.

- Develop desktop-published documents.
- Integrate digital media.
- Create podcast to communicate information.
- Use storyboarding to create and edit digital video
- Capture and edit digital video
- Explore animation, photo editing, web design
- Develop products using the laser writer

Introduction to Business

Students will be able to evaluate and analyze the basic concepts and overview of business, marketing, and management. As a result of this course, the students will be able to operate as economically literate citizens.

BU.IB.1 Students will analyze economic decisions and systems.

- Students will differentiate between needs and wants.
- Students will distinguish between goods and services.
- Students will outline the types of economic resources.
- Students will relate understanding of the basic economic problem.
- Students will explain the steps in the decision-making process.
- Students will differentiate among the main types of economic systems.
- Students will demonstrate demand and supply orally and with graphs.
- Students will predict how supply and demand affects the price of products and services.

BU.IB.2 Students will demonstrate an understanding of the economic activity in a changing world.

- Students will describe the four types of economic shifts the United States has experienced.
- Students will demonstrate an understanding of GDP, unemployment rate, rate of inflation and national debt.
- Students will evaluate how individuals and the government influence the economy.
- Students will compare the four stages of the business cycle.
- Students will examine ethical behavior in the business world.
- Students will describe what is meant by the social responsibility of business.

BU.IB.3 Students will analyze the owning and operating of a business.

- Students will illustrate ways that entrepreneurs and small business owners organize their businesses for success.
- Students will list the three types of business ownership and alternative ways of doing business, and five types of businesses in our economy.
- Students will explain how managers lead their organizations, and list the responsibilities of a leader.
- Students will examine a leader's characteristics, the styles of leadership and leadership in teams.

BU.IB.4 Students will construct and evaluate businesses and government in a global economy.

- Students will explain why nations trade with each other, and describe currency exchange, trade barriers and trade alliances.
- Students will distinguish ways government protects and promotes business.
- Students will evaluate how government can stimulate or restrict economic activities.

Workplace Readiness

Students will develop the skills needed for today's changing workplace: problem solving, teamwork and self-management. They will learn to work with diverse groups of people, overcome problems that result from your differences and resolve conflicts with co-workers. Develop a personality for success! Students will also have the chance to tour several local businesses and visit with potential employers.

BU.WR.1 Students will recognize the importance of teamwork in the changing workplace, practice skills that help build and maintain teams, and identify factors that make teams effective.

- Students will research and describe some of the organizational and manufacturing changes that are taking place nationally in business and industry.
- Students will identify the factors causing the change that is taking place in the workplace.
- Students will describe the effects that change in the workplace has on employees.
- Students will research and describe some of the organizational and manufacturing changes that are taking place locally in business and industry.
- Students will determine the implications of these changes for students that are about to enter the workforce.
- Students will research and describe examples of successful teams in the workplace.
- Students will list the advantages and disadvantages of teams in the workplace.
- Students will identify and put into practice personal qualities needed to work in a team environment.
- Students will complete a project that attempts to prove that teams often reach goals and solve problems more easily than individuals.
- Students will explain how employers, employees and consumers may all benefit from teamwork.
- Students will identify the stages teams must go through before they can function effectively.
- Students will summarize the elements that make teams work effectively.
- Students will practice brainstorming activities to help generate ideas and solve problems.
- Students will label various workplace skills as either task or process skills.
- Students will develop goal statements to be applied in a team problem solving exercise.
- Students will recognize behaviors that may inhibit team cohesiveness.
- Students will research and present information pertaining to the diversification of our workforce.

BU.WR.2 Students will research our local business community through first hand observations, job shadowing, facility tours and interaction with Kearney area employees.

- Students will visit Kearney area business and tour their facilities.
- Students will research company history and discover background information regarding each business.
- Students will complete various job applications for Kearney area employment opportunities.
- Students will identify new technologies being used in Kearney area businesses.
- Students will discuss challenges, changes, and employment trends with experts from the Kearney business community.
- Students will identify and research job opportunities at Kearney area businesses.

Accounting

Students in Accounting I will show an understanding of how to manage an organization's financial resources and their own personal financial resources. Students will demonstrate competency by preparing, maintaining and interpreting accounting records. Students will utilize spreadsheets or other accounting software for specific business and personal applications.

BU.AI.1 The Accounting Profession and Regulation – Students will demonstrate an understanding of the development and current state of the accounting profession and explain the regulation of accounting to adhere to government requirements.

- Students will identify and explain the different fields of accounting work and what responsibilities are involved in each.
- Students will compare/contrast careers in accounting to determine which role and responsibilities best match personal abilities and traits.
- Students will identify employment opportunities available in the field of accounting
- Students will define GAAP, state how GAAP has developed, and describe its effect on the accounting procedures we will be utilizing in class and the real-life financial statements we will study.
- Students will analyze and evaluate hypothetical scenarios to determine whether GAAP is followed.
- Students will define the Sarbanes-Oxley Act of 2002, state the major impetus on the development of the Act, and discuss its impact on the accounting and management career fields.
- Students will describe the role of the Securities and Exchange Commission (SEC) in regulating the accounting industry.
- Students will describe and state the requirements of the CPA certification

BU.AI.2 The Accounting Process - Students will discuss the nature of the accounting cycle and apply to the processes we learn to hypothetical service and merchandising businesses organized as a sole proprietorship and corporation. Students will utilize appropriate (GAAP approved) accounting processes and procedures to classify, record, and summarize financial data to produce needed financial information.

- Students will discuss the nature of the accounting cycle and apply to the processes we learn to a hypothetical service business organized as a sole proprietorship.
 - Students will define accounting terms related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.
 - Students will classify accounts as assets, liabilities, or owner's equity and demonstrate their relationships in the accounting equation.
 - Students will analyze the effect of business transactions in an accounting equation.
 - Students will identify and define accounting concepts and practices related to starting a service business organized as a proprietorship and to changes that affect the accounting equation.
- Students will demonstrate the effects of transactions on the accounting equation.
- Students will define and create a chart of accounts.
- Students will utilize T accounts to analyze business transactions into their debit and credit parts.
- Students will record transactions in a general journal.
- Students will define special journals and sort and classify business transactions in order to record in those journals.
- Students will post transactions from the general journal to the individual accounts in the ledger.
- Students will define and prepare the following period-end reports: work sheet, income statement, statement of owner's equity/statement of retained earnings, and the balance sheet.

- Students will complete period-end closing procedures that include recording and posting closing entries and preparing a post-closing trial balance
- Students will define a subsidiary ledger and describe the purpose of such a ledger.
- Students will perform accounts receivable functions to record sales on account, returns and allowances, and collect payments due from the sale of goods and services.
- Students will perform accounts payable functions to record purchases on account, to , and disburse payments to vendors.

BU.AI.3 Cash Control Systems – Students will identify procedures and maintain records to protect and track cash in a business.

- Students will identify accounting concepts and display practices related to using a checking account
- Students will complete a bank reconciliation
- Students will journalize bank service fees and dishonored checks
- Students will describe how a petty cash fund is used in cash control
- Students will journalize transactions to establish and replenish the petty cash fund
- Students will describe how a change fund is used in cash control
- Students will journalize transactions to establish the change fund and to make cash deposits when using a change fund

BU.AI.4 Payroll Records – Students will complete payroll procedures to calculate, record, and distribute payroll earnings.

- Students will describe the different methods by which employees are paid utilize financial computations to calculate those earnings
- Students will calculate required and voluntary withholdings from employees pay
- Students will define and prepare a payroll register
- Students will define and maintain employee earnings records
- Students will identify and calculate payroll taxes paid by the employer
- Students will describe and compare/contrast payroll-related forms such as a W-2, W-4, W-3, Form 940, and Form 941.
- Students will journalize accounting entries to pay the payroll, record the employer’s payroll taxes, and the payment of withholdings and taxes

BU.AI.5 Financial Statements Analysis—Students will perform calculations and compute financial ratios for a business’s financial statements. Students will interpret and analyze the calculations and ratios to evaluate the financial strengths and weaknesses of the company. Students will compare/contrast two different companies and make a decision which company is financially stronger, supported by their calculations.

- Students will define and calculate financial ratios to measure business liquidity and profitability.
- Students will analyze the income statement and balance sheet of a business by comparing a vertical analysis with industry standards.
- Students will analyze the income statement and balance sheet of a business by utilizing a horizontal analysis to compare different time periods of the same business.
- Students will use a spreadsheet or accounting software to prepare charts and graphs useful in analyzing the financial condition of the business.

BU.AI.6 Information Technology—Students will apply computer and related technologies (spreadsheets or other accounting software) to accounting concepts in addition to personal applications.

- Students will utilize a spreadsheet template to record the effect of business transactions on the accounting equation in order to demonstrate the permanent equality of the equation.
- Students will create a spreadsheet template for a payroll register and utilize the template to complete a payroll period for a hypothetical business.
- Students will use a spreadsheet or accounting software to prepare charts and graphs useful in analyzing the financial condition of the business.
- Students will create spreadsheets for personal applications such as checkbook/budget, future value of savings, and car loan amortization.

BU.AI.7 Ethics

- Students will be able to define “business ethics”, detail a sample ethical model, apply the ethical model to their daily decision making, and relate the ethical model to current accounting scandals.
- Students will explain the importance of high ethical standards in the preparation of financial statements.
- Students will demonstrate ethical decision-making skills and conduct in a business scenario.

Advanced Accounting

This course will provide students with an essential understanding of the Accounting Principles used in today's business world. Students in Advanced Accounting will apply concepts, procedures, and applications introduced in Accounting. Students will explore the accounting of partnerships and corporations, examine long term liabilities and investments, analyze cash flow and financial statements, and identify basic elements of cost accounting.

BU.AA.1 Students will complete and explain the purpose of the various steps in the accounting cycle for a departmentalized accounting system.

- Students will define accounting terminology related to operating a corporation using a departmentalized accounting system.
- Students will classify accounts as assets, liabilities, stockholders' equity, revenue, cost of merchandise, and expenses.
- Students will explain the purpose of the capital stock and retained earnings accounts for a corporation.
- Students will analyze business transactions into their debit and credit parts and categorize those by special journal.
- Students will define and prepare the following period-end reports: work sheet, income statement, statement of retained earnings, and the balance sheet.
- Students will complete period-end closing procedures that include recording and posting closing entries and preparing a post-closing trial balance.

BU.AA.2 Students will apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity.

- Students will identify and analyze cash control techniques and state their benefit to business owners.
- Students will describe and apply methods of estimating uncollectible accounts and assess the effect those estimates have on a company's financial statements.
- Students will distinguish between current and long-term (plant) assets.
- Students will explain Notes Receivable, establish and maintain accounts for receivables, and define and calculate interest revenue and accrued interest revenue.
- Students will compare and evaluate inventory concepts and costing procedures and assess the effect the different procedures have on a company's financial statements.
- Students will compare and analyze various depreciation methods and their impact on financial statements.
- Students will distinguish between current and long-term liabilities.
- Students will explain the purpose of Notes Payable, establish and maintain accounts for payables, and define and calculate interest expense and accrued interest expense.
- Students will analyze and record the issuance, amortization, and retirement of bonds.
- Students will predict the interest savings for callable bonds, calculate the actual savings, and assess prediction.
- Students will explain the purpose of the following accounts: common stock, preferred stock, paid-in capital, treasury stock, retained earnings, and dividends.
- Students will apply appropriate accounting procedures to analyze and record investments by stockholders, the purchase of treasury stock, stock splits, and the declaration and distribution of dividends.

BU.AA.3 Students will prepare, interpret, and analyze financial statements prepared for a merchandising business with a corporate form of ownership.

- Students will define, compute and record period-end adjustments and assess their impact on financial statements.
- Students will apply generally accepted accounting principles in the preparation of an income statement, statement of retained earnings, and balance sheet.
- Students will analyze the income statement and balance sheet by comparing a vertical analysis with industry standards and completing a horizontal analysis comparing current statements with previous years.
- Students will explain the importance of high ethical standards in the preparation of financial statements.
- Students will compile and analyze financial statements of corporations using a variety of sources (e.g., the internet and primary source documentation).
- Students will prepare a statement of cash flows and analyze the statement of cash flows by comparing it with previous statements.
- Students will utilize a spreadsheet to evaluate the impact of changes in operating procedures, accounting methods, and estimates (uncollectible accounts, depreciation, etc.) on the financial statements and ratios.

BU.AA.4 Students will describe and complete accounting procedures for a manufacturing business and compare and contrast those procedures with a merchandising business.

- Students will define terminology related to cost accounting.
- Students will explain the difference between variable, mixed, and fixed cost.
- Students will construct journal entries for direct and indirect expenses.
- Students will prepare a statement of cost of goods manufactured and an income statement for a manufacturing business.
- Students will prepare and journalize adjusting and closing entries for a manufacturing business.
- Students will compare and contrast the adjustments and period-end closing procedures for a manufacturing business versus a merchandising business.

BU.AA.5 Students will complete a persuasive essay that will convince the reader that one real-world company has greater financial strength than another. Students will calculate financial ratios for each company and identify financial strengths and weaknesses of each company.

- Students will calculate working capital, current ratio, quick ratio, merchandise inventory turnover, days sales, accounts receivable turnover, days to collect receivables, return of stockholders' equity, earnings per share, price/earnings ratio, ratio of stockholders' equity to liabilities, and equity per share for PepsiCo.
- Students will evaluate above ratios by comparing to industry average.
- Students will calculate ratios for two public corporations chosen by student, compare and contrast results between corporations to determine financial strengths and weaknesses.
- Students will assess the results of the ratios to judge the two companies.
- Students will compose a 5-paragraph essay using ratio information to support and justify student's decision on the company which demonstrates greater financial strength.

Business Law

Students will utilize the knowledge and apply the laws affecting businesses, families, and consumers as well the importance of ethical and socially responsible behavior. As a result of this course, the students will be able to understand the legal rights and responsibilities necessary to be an informed and productive citizen in our society.

BU.BL.1 Students will analyze our laws and legal system and understand the types of laws.

- Students will explain the stages in the evolution of law.
- Students will describe the differences between common law and positive law.
- Students will separate the difference between law courts and equity courts.
- Students will demonstrate and understanding of how constitutional, statutory, case, and administrative laws are created and used to resolve conflicts.
- Students will compare the differences between criminal and civil law, substantive and procedural law and business and other forms of law.

BU.BL.2 Students will compare and contrast ethics, how ethics is reflected in our laws, and reason about what is right and wrong.

- Students will differentiate between ethics and business ethics.
- Students will describe each element of the definition.
- Students will explain how our laws reflect ethics based on consequences and ethics based on reasoning.
- Students will assess why we are obligated to obey laws.

BU.BL.3 Students will outline the foundations of our constitution and amendments to the constitution and explain the division and balance of power.

- Students will name the documents written in the course of our nation's founding.
- Students will compare the relationship between the Declaration of Independence and the Constitution.
- Students will examine how the Constitution has been a shield against violations of basic human rights.
- Students will explain the basic human rights protected by the Bill of Rights and subsequent amendments.
- Students will describe how the Constitution created a system of checks and balances.
- Students will contrast how the power to govern is divided between the federal and state governments.

BU.BL.4 Students will evaluate dispute resolution and the Federal and State court systems.

- Students will explain how disputes can be settled without resort to the courts.
- Students will list the different levels of courts and describe their powers.
- Students will identify the source of power of the federal courts.
- Students will name the various levels of federal courts and describe their jurisdictions.
- Students will compare the structure of a typical state court with the structure of the federal courts.
- Students will identify typical state courts of specialized jurisdiction.
- Students will analyze the jurisdiction of the various typical state courts.

BU.BL.5 Students will analyze criminal law and criminal law procedures.

- Students will define the elements present in all crimes.
- Students will describe crimes that commonly occur in the business environment.
- Students will analyze a person's rights when arrested.
- Students will explain the potential criminal liability for the actions of others.

- Students will defend the justifiability of the common defenses to criminal charges.

BU.BL.6 Students will contrast offenses against individuals, with an emphasis on intentional torts, negligence, strict liability, and civil procedures.

- Students will distinguish a crime from a tort.
- Students will list the elements of a tort.
- Students will explain when a person is responsible for another's tort.
- Students will identify nine common intentional torts.
- Students will explain negligence and strict liability.
- Students will summarize what damages are available to victims of torts.
- Students will illustrate the various stages of a civil suit.

BU.BL.7 Students will explain how contractual offers are created and ended and how acceptances are created.

- Students will list the elements required to form a contract.
- Students will describe the requirements of an offer.
- Students will describe how an offeror or an offeree can end an offer.
- Students will explain how the parties can create offers that cannot be ended by the offeror.
- Students will evaluate the requirements of an effective acceptance.
- Students will illustrate at what point in time an acceptance is effective.

BU.BL.8 Students will explain conditions that may make a contract voidable due to lack of genuine agreement.

- Students will identify when duress occurs.
- Students will explain genuine agreement and rescission
- Students will defend how someone may exercise undue influence.
- Students will describe the kinds of mistakes that can make a contract void or voidable.
- Students will examine when misrepresentation and fraud has occurred.
- Students will assess the remedies for mistake, misrepresentation, and fraud.

Entrepreneurship

Entrepreneurship is a course designed for students with a career interest in entrepreneurship and small business management; and will introduce them to the rewards and risks of owning and operating a business enterprise. Emphasis is placed on the mastery of skills need to plan, organize, manage, finance and operate an entrepreneurial enterprise. These skills include entrepreneurial skills such as communication, technical writing, math, research, and problem solving in a business setting. Students will use management and decision making skills to solve problems in both a business and personal setting and put them into action with the development of a business plan.

BU.EN.1 Students will research and discover what it takes to go into business for oneself; and study how entrepreneurship provides opportunities in our economy.

- Students will explain the role of entrepreneurship in the economy.
- Students will discuss the laws of supply and demand.
- Students will list contributions of entrepreneurs to our economy.
- Students will describe the entrepreneurial process.
- Students will compare and contrast the risks and rewards of being an entrepreneur.
- Students will identify ways to improve your own entrepreneurial skills and potential.
- Students will discuss current entrepreneurial trends.
- Students will investigate sources of information and ideas that could turn into a business opportunity.
- Students will compare and contrast buying a business vs. starting a business.
- Students will discuss the global marketplace and investigate global business opportunities.
- Students will compare and contrast importing with exporting.
- Students will identify key points to remember when doing business in another country.

BU.EN.2 Students will research and plan all aspects of a new business venture.

- Students will develop a business concept for a new business.
- Students will test the business concept in the marketplace with a feasibility analysis.
- Students will explain the value of preparing a business plan.
- Students will list the parts of a business plan.
- Students will create a business plan.
- Students will describe how to conduct effective market research.
- Students will analyze a particular industry and how it pertains to your business idea.
- Students will analyze a particular target market.
- Students will compare and contrast the 3 different types of business ownership.
- Students will list the different types of partnerships.
- Students will define the different types of corporations.
- Students will investigate laws related to starting your own business.
- Students will list the laws affecting the hiring of employees
- Students will identify some of the taxes for which business owners are responsible.
- Students will develop a marketing plan for your business venture.

BU.WR.3 Students will research, assess and analyze career goals and opportunities that they are interesting in pursuing once they complete their formal education.

- Students will complete a career interest inventory to assess career goals.
- Students will outline career goals and life goals at various points of your life.

- Students will determine the most common motivations for why people choose to work.
- Students will create a budget for a typical teenager and also an adult in the working world.
- Students will complete various job applications following the guidelines researched in class.
- Students will research potential questions that could be asked in a formal job interview.
- Students will participate in a mock interview.
- Students will research potential salary figures and earnings potential for various career fields.
- Students will research two chosen careers using the Occupational Outlook Handbook and various other media resources.
- Students will present your career findings to the class using both visual and verbal aids.

E-Business (formerly known as E-Commerce and Web Page Design)

This course is designed for those entrepreneurial students who are interested in learning how to develop their own product or service into an Internet-based business through the creation of a business plan and website. Students will develop skills in web page development by creating and editing web pages. Students will study the responsibilities of an employee and/or employer in today's business environment and will apply business ethics, regulations, and safe guards to protect the business. Students learn essential business skills like Digital Photography, Business Math, Copyrighting and Public Relations, while completing a hands-on curriculum involving selling on eBay and collecting payments through PayPal.

BU.EB.1 Students will research and analyze how the internet has become an integral part of our economy.

- Students will use the internet to locate general information pertaining to e-commerce.
- Students will use the internet to research information about various companies and products.
- Students will discuss companies that have achieved success with e-commerce as well as those who have failed.
- Students will locate information about past, present and future developments of e-commerce.
- Students will compare and contrast the various models of e-commerce.
- Students will describe how the unique capabilities of the internet allow businesses to connect with other groups.
- Students will discuss the advantages and disadvantages for businesses to work with each other online.
- Students will explain how businesses and consumers can benefit from the internet.
- Students will discuss how government can use the internet to provide services.
- Students will explain how other organizations use the internet.

BU.EB.2 Students will research and analyze various types of business and personal services offered online.

- Students will locate career planning information online.
- Students will search for current job listings.
- Students will research information about relocation.
- Students will research educational institutions and how they meet individual student needs.
- Students will discover which banks offer online banking and learn how to access their online services.
- Students will find up to date information about stock and bond prices.
- Students will create an online investment portfolio and research online brokerage service.
- Students will search for loan information online.
- Students will investigate online sources of insurance and comparison shop.
- Students will find tax preparation help online and learn how to file your taxes online.
- Students will plan a trip and make lodging and transportation reservations online.
- Students will find up to date news and weather information sites.
- Students will reach information providers for reference and location services.

BU.EB.3 Students will research the concepts of buying and selling online, while participating in a simulation utilizing Ebay and Paypal.

- Students will locate goods and services for purchase online.
- Students will comparison shop and configure big ticket purchases online.
- Students will discover how to place a secure order for a consumer product and track it's delivery online.

- Students will participate in an online auction both as a buyer and as a seller.
- Students will use Ebay and Paypal to complete an online auction purchase and/or sale.
- Students will evaluate the security and privacy of a site you visit.
- Students will access consumer information about products and companies.
- Students will view customer evaluations for online businesses.
- Students will find product comparison and safety information online.

BU.EB.4 Students will research, design and create web sites using a variety of methods.

- Students will describe the components of a basic web site, including optional features of many e-commerce sites.
- Students will compare and contrast methods for developing a web site. (HTML, FrontPage, Dreamweaver)
- Students will evaluate examples of good web sites and identify principles of good web page design.
- Students will create a web page using HTML only.
- Students will design and create a web site using FrontPage.
- Students will use Dreamweaver, design and create a web site for a business that you would like to start some day.

Business Internship

Students will combine classroom and job site experiences to develop workplace skills for future employment success. Students in seniors in Information Technology II or Information Technology III are encouraged to register for a Business Internship in which they will work in an office and/or technology position. The work experience will be combined with related classroom instruction. Students should allow part of the school day for work. School credit hours will be given for this depending on number of hours on the job. One block semester of work will usually allow ten (10) hours of credit.

Students can earn a maximum of 10 credit hours during high school in either Business Internship OR Marketing Internship.

BU.BI.01 Students will integrate classroom learning and actual work experience to develop workplace skills for successful future employment.

- Students will develop a presentation about his/her work experience
- Students will reflect periodically about work experience
- Students will conduct performance reviews
- Students will tour facility
- Students will shadow other positions within the company
- Students will document hours worked

Marketing I

Marketing I will introduce students to the foundations of marketing and the processes involved in providing products or services that meet consumer's wants and needs. Students will explore the roles of marketing in the free enterprise system. They will have the opportunity to study the strategies involved in selling, distribution and product planning. They will explore the benefits of marketing and potential marketing careers. DECA, the marketing student organization, which is open to all students enrolled in a marketing class, is also an important element of the program.

BU.ML.01 FOUNDATIONS OF MARKETING – Students will define marketing and recognize the importance and fundamentals of marketing. They will understand the concepts and strategies used to develop and target specific marketing strategies to a select audience.

Defining Marketing Concept

- Students will understand the marketing concept
- Students will define marketing
- Students will list the core marketing functions
- Students will analyze the benefits of marketing
- Students will apply the concept of utility
- Students will differentiate consumer and industrial markets
- Students will describe concept of market and market share

Marketing Concept

- Students will define target market
- Students will identify elements of the marketing mix (product, price, place, promotion)
- Students will research successful marketing mix strategies in various industries

Market Segmentation

- Students will identify the strategies used to segment a market (e.g. demographics, gender, income, ethnic background)
- Students will determine current demographic, psychographic and geographic trends

BU.ML.02 ECONOMICS – Students will define economics and integrate the concept of scarcity into the goals of marketing. Students will analyze the phases of the business cycle and recognize the different types of economic systems in the world. Global marketing strategies will be recognized.

Political and Economic Analysis

- Students will define the concept of economy in relation to the factors of production
- Students will explain concept of scarcity
- Students will discuss the three basic economic questions
- Students will list goals of healthy economy
- Students will analyze the key phases of the business cycle
- Students will compare and contrast market, command and mixed economies

Global Analysis/Marketing

- Students will discuss international trade, balance of trade and trade barriers
- Students will understand the significant trade agreements and alliances

- Students will identify political, economic, socio-cultural and technological factors that affect marketing activities
- Students will describe ways cultural differences both domestic and international, affect marketing activities
- Students will suggest and analyze global marketing strategies

BU.MI.03 **MARKETING AND SOCIETY – Explain the free enterprise system and how competition affects marketing decisions. Analyze the different types of businesses. Identify legal issues and their affect on marketing. Identify specific regulations and their impact on marketing.**

The Free Enterprise System

- Students will explain the characteristics of a free enterprise system
- Students will demonstrate understanding of price vs. non-price competition
- Students will analyze the theory of supply and demand
- Students will compare and contrast for-profit , non-profit businesses, private and public sectors
- Students will list types of businesses in the industrial market

Legal and Ethical Issues

- Students will identify federal regulatory agencies and laws that protect consumers, workers, investors, and the environment
- Students will provide examples of the impact of government on business
- Students will explain the concept of business ethics
- Students will define social responsibility
- Students will analyze a company’s success in terms of being socially responsible
- Students will apply guidelines for ethical behavior in marketing

BU.MI.04 **CAREERS IN MARKETING - students will understand the importance of marketing careers to the U.S. economy**

Why Study Marketing?

- Students will evaluate marketing as a potential career
- Students will investigate marketing careers
- Students will research employment trends in marketing
- Students will understand the benefits of marketing careers

Marketing Occupational Areas

- Students will investigate employment opportunities for people trained in marketing
- Students will research jobs within marketing occupational areas and at different skill levels

BU.MI.05 **SELLING – Understand the concepts and actions needed to determine client needs and wants and respond through planned, personalized communications that influences purchase decisions and enhances future business opportunities.**

Preparing for the Sale

- Students will define selling and different types of selling situations
- Students will identify the purpose and goals of selling
- Students will differentiate between rational and emotional buying patterns
- Students will name sources of product information

- Students will understand the main focus of preparation in business-to-business selling and in retail selling

Initiating the sale

- Students will list the seven steps of a sale
- Students will explain the importance and purposes of the approach in the sales process
- Students will evaluate how business to business sales representatives conduct the initial approach
- Students will evaluate why determining needs is essential in the sales process
- Students will recognize three methods for determining needs

Presenting the Product

- Students will discuss the goals and techniques of an effective product presentation
- Students will distinguish objections from excuses
- Students will identify the 5 buying decisions on which common objections are based
- Students will apply concepts and perform an effective product presentation

Closing the Sale

- Students will select appropriate specialized methods for closing a sale
- Students will identify customer buying signals
- Students will demonstrate appropriate specialized suggestion selling methods
- Students will explain and list the rules and importance of suggestion selling
- Students will discuss strategies for maintaining and building clientele
- Students will explore the concept of customer relationship management

BU.MI.06 DISTRIBUTION AND CHANNEL MANAGEMENT - Understand the concepts, and processes needed to move, store, locate, and/or transfer ownership of goods and services.

Channels of Distribution

- Students will compare and contrast channels of distribution for consumer and industrial products
- Students will explain distribution planning
- Students will evaluate the three levels of distribution intensity
- Students will explore the effect of the Internet on distribution planning
- Students will determine the challenges of distribution planning for international markets

Physical Distribution

- Students will describe nature and scope of physical distribution
- Students will compare and contrast different transportation systems and understand how they move products from manufacturers to consumers
- Students will name the different kinds of transportation service companies
- Students will explain the concept, types and functions of inventory storage
- Students will discuss distribution planning for international markets

Purchasing

- Students will differentiate between planning purchases in an industrial market and a reseller's market
- Students will describe merchandise planning
- Students will explain the concept of chain store buying
- Students will name the factors associated with negotiating terms of a sale

- Students will explore the various Internet purchasing methods

Stock Handling and Inventory Control

- Students will understand the receiving process and handling techniques used in receiving
- Students will describe the process for providing effective inventory management
- Students will relate customer service to distribution
- Students will analyze sales information to determine inventory turnover
- Students will discuss technology and inventory management

BU.MI.07 PRODUCTS AND SERVICE MANAGEMENT -

Product Planning and Development

- Students will describe steps in product and service planning (e.g. generating ideas, developing, evaluation)
- Students will explain how to develop, maintain, and improve product mix
- Students will identify and understand the product life cycle
- Students will distinguish product positioning techniques

Branding

- Students will discuss the nature and scope of branding and product planning
- Students will identify various branding elements (e.g. brand name, trade name, character, trademark)
- Students will understand the difference between the three different types of brands (manufacturer, private, generic)
- Students will explain how branding strategies are used to help meet sales and company goals

Packaging and Labeling

- Students will explain the functions of packaging and why each is important
- Students will explain the ethical and socially responsible considerations of packaging and labeling
- Students will illustrate package design as a product feature

Advanced Marketing

Advanced Marketing students will apply the principles and foundations of marketing to a variety of activities. They will communicate information about products, services, images and/or ideas. Promotional topics such as advertising and visual merchandising will be studied. Students will understand the pricing strategies used in marketing. Students will develop the skills needed to conduct marketing research. They will have the opportunity to apply the marketing skills they have learned to construct a marketing plan. DECA, the marketing student organization, which is open to all students enrolled in a marketing class, is also an important element of the program.

BU.AM.01 FOUNDATIONS OF MARKETING - Students will reinforce the skills obtained in Marketing I in relation to the foundations of marketing.

Functions of Marketing

- Students will enhance the understanding of the definition of marketing
- Students will reiterate the 4 functions and 7 foundations of marketing

Marketing Concept

- Students will reinforce the 4 P's of marketing (product, price, place, promotion)
- Students will emphasize the importance of target marketing and segmentation
- Students will review marketing strategies in relation to distribution and product planning

BU.AM.02 SKILLS FOR MARKETING

Math in Marketing:

- Students will read graphs used to present mathematical data in marketing and business
- Students will solve marketing math problems

Communication Skills and Interpersonal Skills

- Students will define effective business communication
- Students will define reading for meaning in relation to business and marketing
- Students will explain how to organize and present marketing and business ideas
- Students will demonstrate professional telephone communication skills in marketing and business situations

Technology Applications for Marketing

- Students will describe the types of computer software that is reshaping marketing
- Students will explain how the internet and the World Wide Web can increase business productivity

Marketing Management Skills

- Students will name and distinguish the difference between the 3 levels and functions of management
- Students will evaluate the marketing management techniques used by effective managers
- Students will explore how to manage employees properly

BU.AM.03 PROMOTION - Students will understand the concepts and strategies needed to communicate information about products, services, images and/or ideas to achieve a desired outcome.

Promotional Concepts

- Students will explain the role of promotion in business and marketing
- Students will distinguish between public relations and publicity
- Students will write a news release
- Students will describe the concept of the promotional mix
- Students will define types of sales promotions

Visual Merchandising

- Students will understand the purpose and define the elements of visual merchandising
- Students will distinguish the different types of display arrangements
- Students will understand the role of visual merchandisers
- Students will use the steps in visual merchandising to create a visual display
- Students will identify the artistic element function in display design

Advertising

- Students will explain the concept and purpose of advertising in the promotional mix
- Students will identify the various types of advertising media (e.g. print, broadcast, online, specialty)
- Students will discuss the planning and selection of media by comparing and contrasting each type
- Students will evaluate media pricing in relation to reach and frequency
- Students will analyze various promotional budgets

Print Advertising

- Students will discuss how advertising campaigns are developed
- Students will explain the role of an advertising agency
- Students will identify the main components of prints advertisements
- Students will explain the purpose of preparing an ad layout
- Students will create a print advertisement

BU.AM.04 PRICING - Students will understand the concepts and strategies utilized in determining and adjusting prices to maximize return and meet customers' perceptions of value

Price Planning

- Students will discuss the importance and goals of pricing
- Students will differentiate between market share and market positioning
- Students will identify factors that influence a product's price
- Students will describe the impact of government regulations and how it affects pricing
- Students will analyze supply and demand and its influence on pricing

Pricing Strategies

- Students will define pricing strategies and situations in which each is applicable
- Students will explain the relationship between pricing and the product life cycle
- Students will describe pricing strategies that adjust the base price
- Students will list the steps involved in determining a price
- Students will explain the impact of technology and the changing roles of buyers and sellers in determining price

BU.AM.05 MARKETING INFORMATION MANAGEMENT - Students will understand the

concepts, strategies, systems, and tools needed to gather, access, synthesize, evaluate, and disseminate information for use in making business decisions

Marketing Research

- Students will identify the purpose of marketing research
- Students will explain characteristics of marketing information systems
- Students will know the procedures for gathering information using technology
- Students will discuss trends and limitations in marketing research

Conducting Marketing Research

- Students will explain steps in conducting marketing research
- Students will differentiate between primary and secondary sources of data
- Students will identify methods for collecting primary data (e.g. focus groups and surveys)
- Students will identify elements of a marketing research report
- Students will collect, interpret and analyze the validity and reliability of market data collected
- Students will construct a marketing research report

BU.AM.06 THE MARKETING PLAN – Students will describe the elements, design and purposes of a marketing plan; understand key business functions that are directly related to marketing activities

Marketing Planning

- Students will conduct a SWOT analysis
- Students will list the three key areas of an internal company analysis
- Students will identify the factors in an environmental scan
- Students will distinguish a marketing plan versus a business plan

The Marketing Plan

- Students will explain why a marketing plan is essential
- Students will differentiate between short term and long term planning
- Students will identify components of a marketing plan
- Students will construct a marketing plan
- Students will review the marketing plan to ensure consistency in relation to building customer relationships and the marketing concept

Marketing - designed to enable students to understand and apply marketing, management and entrepreneurial principles; to make rational economic decisions; and to exhibit social responsibility in a global society.

Marketing Internship

Students will combine classroom and job site experiences to develop workplace skills for future employment success. Students in Marketing or Advanced Marketing are encouraged to register for a Marketing Internship in which they will work in a business, management or marketing position. The work experience will be combined with related classroom instruction. Students should allow part of the school day for work. School credit hours will be given for this depending on number of hours on the job. One block semester of work will usually allow ten (10) hours of credit.

A student can earn a maximum of 10 credit hours during high school in either Marketing Internship OR Business Internship.

BU.MI.01 Students will integrate classroom learning and actual work experience to develop workplace skills for successful future employment.

- Students will develop a presentation about his/her work experience
- Students will reflect periodically about work experience
- Students will conduct performance reviews
- Students will tour facility
- Students will shadow other positions within the company
- Students will document hours worked

Personal Finance

Students will identify and integrate basic economic and financial principles in order to make sound economic decisions related to their personal financial affairs.

BU.PF.01 Students will create and evaluate their financial plan.

- Students will examine why it's important to have a plan for your money.
- Students will define what financial goals are.
- Students will analyze how you get and spend money.
- Students will use the decision-making process to create your financial plan.
- Students will identify guidelines to implement your financial plan.
- Students will demonstrate how to monitor and make changes to your financial plan.

BU.PF.02 Students will examine and apply skills and characteristics needed to be successful in their career.

- Students will examine the relationship between career choice and earning potential.
- Students will classify how values affect career choices and earning potential.
- Students will prioritize the value and costs of career preparation.
- Students will examine how employee benefits enhance earning potential.
- Students will identify factors that affect earning potential and financial planning.
- Students will compare the pros and cons of working for yourself versus working for others.

BU.PF.03 Students will analyze the need and benefits of making the most of your money.

- Students will examine your spending habits.
- Students will demonstrate the benefits of having a spending plan, or budget.
- Students will identify various sources of income.
- Students will identify various sources of expenses.
- Students will construct a budget.
- Students will examine forms of record keeping involved with budgeting and cash management.
- Students will assess how a budget will change throughout your life.

BU.PF.04 Students will explain the reasons for saving and compare the risk, return and liquidity of investment options.

- Students will compare the difference between saving and investing.
- Students will demonstrate the concept, time value of money.
- Students will compare investment options.
- Students will analyze the risks and rewards of investing.
- Students will integrate investing into your financial planning.

BU.PF.05 Students will analyze and discuss factors that affect the choice of credit, cost of credit and legal aspects of credit.

- Students will explain what credit is.
- Students will compare the advantages and disadvantages of using credit.
- Students will demonstrate the process of applying for credit.
- Students will examine what a credit history is and why it is important.
- Students will diagnose how to manage credit responsibly.
- Students will examine the consequences of excessive debt and how to correct it.

- Students will explain how a credit card is used to make purchases.

BU.PF.06 Students will examine and apply skills needed for banking and financial services.

- Students will identify types of financial services.
- Students will describe the various types of financial institutions.
- Students will compare the costs and benefits of different types of checking accounts.
- Students will explain how to use a checking account effectively.
- Students will examine the features of automated financial services.

BU.PF.07 Students will summarize choices available to consumers for protection against risk and financial loss.

- Students will identify ways to manage risk.
- Students will describe how insurance is used to protect against potential financial loss.
- Students will explain the features and processes related to automobile insurance.
- Students will examine how insurance needs vary from person to person because of lifestyle and life situations.
- Students will assess how insurance fits into your financial plan.

Advanced Placement Macroeconomics

The purpose of an AP course in macroeconomics is to give students a thorough understanding of the principles of economics that apply to an economic system as a whole. This course places particular emphasis on the study of national income and price-level determination and also develops students' familiarity with economic performance measures, the financial sector, economic growth and international economics.

BU.APM.1 **BASIC ECONOMIC CONCEPTS** – Students will apply the fundamental economic problem of scarcity to address macroeconomics issues. Students will distinguish between absolute and comparative advantage and analyze the tools of supply and demand in a free-market economy.

Scarcity, Choice and Opportunity Costs

- Students will distinguish between opportunity costs and scarcity
- Students will understand the importance of opportunity cost in individual choice and decision-making
- Students will define the science of economics
- Students will differentiate macroeconomics from microeconomics

Production Possibilities Curve and Trade-Offs

- Students will use a production possibilities curve to demonstrate opportunity cost, efficiency and economic growth
- Students will realize the importance of trade-offs in economic analyses

Comparative and Absolute Advantage

- Students will compare and contrast absolute advantage and comparative advantage
- Students will define comparative advantage, specialization and benefits of exchange
- Students will recognize how trade leads to gains for an individual or an economy
- Students will understand how comparative advantage leads to gains from trade in the global marketplace

Demand, Supply, and Market Equilibrium

- Students will list and understand the determinants of demand and supply
- Students will recognize which factors will cause demand curves or supply curves to shift
- Students will distinguish between changes in quantity demanded and a change in demand
- Students will distinguish between changes in quantity supplied and a change in supply
- Students will determine effects on price and quantity when equilibrium changes

Macroeconomic Issues: Business Cycles, Unemployment, Inflation and Growth

- Students will define business cycles and why policy makers seek to diminish the severity of business cycles
- Students will analyze how employment and unemployment are measured and how they change over business cycles
- Students will evaluate the meaning of inflation and deflation and why price stability is preferred
- Students will recognize how economic growth determines a country's standard of living

BU.APM.2 **MEASUREMENT OF ECONOMIC PERFORMANCE** – Students will identify and analyze key measures of economic performance, which include gross domestic product, unemployment and inflation. Students will convert nominal values into real values and differentiate the price indices to measure inflation, as well as problems associated with each economic measurement.

National Income Accounts

- Students will understand the link between expenditures and income (circular flow model)
- Students will define gross domestic product, or GDP and what it does and does not measure
- Students will differentiate between real GDP and nominal GDP
- Students will explain why real GDP is the appropriate measure of real economic activity

Inflation Measurement and Adjustment

- Students will understand how the inflation rate is measured
- Students will explain the calculation of price indices—GDP deflator, consumer price index (CPI), and producer price index (PPI)
- Students will use price indices to calculate real wages and real interest rates

Unemployment

- Students will define how unemployment is measured; list sources and types
- Students will examine the labor-force participation rate
- Students will define the full-employment level of GDP
- Students will determine the factors that affect the natural rate of employment

BUAPM.3 NATIONAL INCOME AND PRICE DETERMINATION – Students will evaluate the components of aggregate demand and aggregate supply to explain the determination of equilibrium national output and the general price level. Students will define short-run and long run-aggregate demand and supply concepts to calculate effects of public policy.

Aggregate Demand

- Students will list the determinants of aggregate demand (AD)
- Students will distinguish between changes in AD and a change in price level causing movement along the AD curve
- Students will analyze reasons why the AD curve is down sloping
- Students will be given data, determine the size of the spending multiplier and assess its impact on AD

Aggregate Supply

- Students will list the determinants of aggregate supply (AS)
- Students will distinguish between changes in AS and a change in price level causing movement along the AS curve
- Students will explain and demonstrate the shape of the AS curve in the short run and long run; define and show the full-employment level of output
- Students will distinguish between sticky price and sticky wage models and flexible price and flexible wage model to identify the effect of these differences on the AS curve

Macroeconomic Equilibrium

- Students will determine equilibrium using an AD/AS graph and show the effects on price level and real GDP when equilibrium changes in both the long run and the short run
- Students will use AD/AS analysis, show the effect on price level and real gross domestic product (RDGP) of changes in fiscal policy
- Students will define fiscal policy—discretionary and nondiscretionary
- Students will measure the effect of built-in stabilizers on the economy

BU.APM.4 FINANCIAL SECTOR - Students will define money supply, money demand and the factors that affect each of them. Students will investigate the tools of the central bank and examine the effects of monetary policy on real output growth, inflation, the money supply and interest rates.

Money, Banking, and Financial Markets

- Students will define the functions of the money supply and other financial assets: stocks, bonds, loans, bank deposits
- Students will demonstrate an understanding of the time value of money
- Students will examine how the amount of money in the economy is measured
- Students will define and list factors influencing money demand
- Students will realize the role of banks and how banks create money
- Students will analyze the loanable funds market

Central Bank and Control of the Money Supply

- Students will explain the role of the Federal Reserve System in the economy
- Students will identify and examine the tools of central bank policy and their impact on money supply and interest rates
- Students will describe the process of money creation and multiple-deposit expansion
- Students will determine the size of the money multiplier and assess its impact on the money supply
- Students will differentiate nominal versus real interest rates
- Students will define the quantity theory of money

BU.APM.5 INFLATION, UNEMPLOYMENT, AND STABILIZATION POLICIES – Students will analyze and distinguish the impacts of fiscal policy and monetary policy on aggregate demand and aggregate supply as well as on the economy’s output and price level both in the short run and in the long run. Students will illustrate the causes of inflation using the aggregate supply and aggregate demand models.

Fiscal and Monetary Policies

- Students will assess the effect of fiscal and monetary policy on real output, price level, and the level of employment in the long-run and the short-run
- Students will gain an understanding of how an economy responds to a short-run shock and adjusts in the long-run in the absence of any public policy actions
- Students will examine the economic effects of government deficit budgets, including “crowding out”
- Students will consider issues surrounding the size and burden of the national debt

Inflation and Unemployment

- Students will gain an understanding of inflation-unemployment tradeoffs using short-run and long-run Phillips curve analysis
- Students will show the causes of inflation on an AD/AS model
- Students will speculate on the role of inflationary expectations on price level and output

BU.APM.6 ECONOMIC GROWTH AND PRODUCTIVITY – Students will realize how long-run economic growth occurs through examining the influences of productivity and public policies.

Investment in Human Capital, Physical Capital, and Technological Progress

- Students will understand how productivity is driven by physical output, and human capital
- Students will assess the role of productivity in raising real output and standard of living

Growth Policy

- Students will define economic growth and list the factors that stimulate growth
- Students will suggest how public policies stimulate economic growth

BU.APM.7 OPEN ECONOMY: INTERNATIONAL TRADE AND FINANCE – Students will assess how a country’s transactions with the rest of the world are recorded in the balance of payments accounts. Students will differentiate between the current account balance and the capital account balance, and the implications for the foreign exchange market.

Balance of Payments Accounts

- Students will explain how the balance of payments accounts are recorded
- Students will analyze the effects of trade restrictions on international and domestic markets
- Students will use graphical and tabular analysis, show the benefit of employing comparative advantage

Foreign Exchange Market

- Students will list the factors that influence equilibrium foreign exchange rates
- Students will realize the importance of real exchange rates and their role in the current account
- Students will use demand/supply analysis, show how market forces and public policy affect currency demand and currency supply

Net Exports / Capital Flows

- Students will state the effects of appreciation and depreciation on a country’s net exports
- Students will determine how changes in net exports and capital flows affect financial and goods markets