

**Course Title:** Business Finance

<b>Unit:</b>	Economics
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<p><b>Content Standard(s) and Depth of Knowledge Level(s):</b></p>	<p>Students will:</p> <ol style="list-style-type: none"> <li>1. Utilize research results to analyze current events, laws, and regulations to determine their impact on the global market.</li> <li>2. Explain costs of manufacturing related to raw materials, labor overhead, and operating expenses.</li> <li>3. Explain personnel costs incurred in a business—recruiting, hiring, training, and fringe benefits. Examples: recruiting costs, hiring costs, training costs, fringe benefits</li> <li>4. Compare currency standards and valuations in a global economy.             <ul style="list-style-type: none"> <li>• Analyzing the value of the dollar over time for the factors that affect fluctuation</li> </ul> </li> </ol>
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<p><b>Learning Objective(s) and Depth of Knowledge Level(s):</b></p>	<p>Students will:</p> <ol style="list-style-type: none"> <li>1. Define the global financial market.</li> <li>2. Evaluate current events, laws, and regulations and their impact on the global market.</li> <li>3. Determine the most cost effective means of manufacturing.</li> <li>4. Create a plan for hiring a new employee and the associated costs.</li> <li>5. Research world currencies and their current values.</li> <li>6. Compare the cost of doing business worldwide.</li> </ol>
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<p><b>Essential Question(s):</b></p>	How would a CFO analyze and critique the various factors that influence the cost of doing business?
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Content Knowledge	Suggested Instructional Activities Rigor & Relevance Framework (Quadrant)	Suggested Materials, Equipment and Technology Resources
<ol style="list-style-type: none"> <li>1. Current Events, Laws and Regulations               <ol style="list-style-type: none"> <li>a. Current events</li> <li>b. Current laws</li> <li>c. Current regulations</li> </ol> </li> <li>2. Cost of Manufacturing               <ol style="list-style-type: none"> <li>a. Raw materials</li> <li>b. Labor</li> <li>c. Overhead</li> </ol> </li> </ol>	<p>Internet research 10 + 2 discussion Flash cards Listen-think-pair-share</p> <p>Socratic seminar Strengths, Weaknesses, Opportunities, Threats (SWOT) analysis</p>	<p>Textbook Internet Newspapers/magazines</p> <p>Textbook</p>



**Course Title:** Business Finance

<b>Unit:</b>	Career Opportunities
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<b>Content Standard(s) and Depth of Knowledge Level(s):</b>	<p>Students will:</p> <ol style="list-style-type: none"> <li>5. Explain methods used by companies to screen individuals for employment or promotion. Examples: drug test, credit check, background check, workplace proficiency.</li> <li>6. Determine career and entrepreneurial opportunities, responsibilities, and educational and credentialing requirements related to business finance professions.</li> </ol>
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<b>Learning Objective(s) and Depth of Knowledge Level(s):</b>	<p>Students will:</p> <ol style="list-style-type: none"> <li>1. Design a screening program for employment and promotion, justifying each component.</li> <li>2. Describe career opportunities, educational, and credentialing requirements related to business finance professions.</li> <li>3. Describe an entrepreneur and entrepreneurial opportunities in the business finance field.</li> <li>4. Use the Internet for career research.</li> </ol>
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<b>Essential Question(s):</b>	What should students know in order to make educational and lifestyle decisions today to ensure they are employable tomorrow?
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<b>Content Knowledge</b>	<b>Suggested Instructional Activities Rigor &amp; Relevance Framework (Quadrant)</b>	<b>Suggested Materials, Equipment and Technology Resources</b>
1. Employment Screening and Promotion	10+ 2 Group investigation of local business procedures Screening and employment program project	Internet Presentation software Word processing software Computer
2. Career Opportunities	Research Field trip/virtual field trip	Printer Interactive Whiteboard
3. Entrepreneurial Opportunities (opening/maintaining a business)		LDC Projector

<b>Unit Assessment:</b>	Presentation rubric, research report, participation in discussion
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<b>Unit/Course CTSO Activity:</b>	Students all take practice Business Finance FBLA competitive event test.
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<b>Unit/Course Culminating Product:</b>	At end of the course, students will create a business plan which incorporates all units.
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<b>Course/Program Credential(s):</b> <input type="checkbox"/> Credential <input type="checkbox"/> Certificate <input type="checkbox"/> Postsecondary Degree <input checked="" type="checkbox"/> University Degree <input type="checkbox"/> Other:
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**Course Title:** Business Finance

<b>Unit:</b>	Accounting Procedures
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<b>Content Standard(s) and Depth of Knowledge Level(s):</b>	<p>Students will:</p> <ol style="list-style-type: none"> <li>7. Use cost-efficient technologies to perform job functions in the financial industry. Examples: financial software, computer numeric keypad, spreadsheets, income tax software, Internet</li> <li>8. Compare funding sources for new and expanding businesses. Examples: private funding, venture capital, personal loans, grants</li> <li>9. Determine the effect of the mark-up rate on the price of an item.</li> <li>10. Apply payroll procedures to manage employee and employer payroll registers, taxes, and earnings records.</li> <li>11. Appraise the value of inventory to determine production and selling costs.</li> <li>12. Apply basic accounting equation to assets, liabilities, and owner's equity.</li> <li>13. Determine the impact of revenue and expenses on net income and loss.             <ul style="list-style-type: none"> <li>• Analyzing inflation rates to determine how they affect interest rates</li> </ul> </li> <li>14. Interpret balance sheets and income statements to determine standard financial ratios. Examples: inventory turnover, average collection period, fixed-asset turnover, total assets turnover, return on total assets, return on equity</li> <li>15. Demonstrate accounting procedures for preparing balance sheets and income statements.</li> </ol>
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<b>Learning Objective(s) and Depth of Knowledge Level(s):</b>	<p>Students will:</p> <ol style="list-style-type: none"> <li>1. Evaluate appropriate funding sources for new and expanding businesses.</li> <li>2. Analyze how mark-up rates affect profit.</li> <li>3. Calculate payroll and deductions for employees.</li> <li>4. Establish an inventory system.</li> <li>5. Compare assets, liabilities, and owner's equity and evaluate the information from balance sheets, financial statements, and income statements to determine the feasibility of operating the business.</li> <li>6. Calculate net income and loss.</li> <li>7. Explain the affect of inflation rates on interest.</li> <li>8. Determine the stability of a business based on financial statements.</li> <li>9. Use accounting software to produce financial statements</li> </ol>
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<b>Essential Question(s):</b>	How are accounting procedures utilized in determining the viability of a business?
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<b>Content Knowledge</b>	<b>Suggested Instructional Activities Rigor &amp; Relevance Framework (Quadrant)</b>	<b>Suggested Materials, Equipment and Technology Resources</b>
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<ol style="list-style-type: none"> <li>1. Funding sources</li> <li>2. Pricing</li> <li>3. Payroll</li> <li>4. Inventory</li> <li>5. Accounting equation</li> <li>6. Net income and loss</li> <li>7. Interpreting financial statements</li> <li>8. Creating financial statements</li> </ol>	<p>Lecture          Demonstration          Guided practice          Independent practice</p>	<p>Textbook          Internet          Workbook          Computerized software          Presentation software          Guest speaker          Video          Computer          Printer</p>
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<b>Unit Assessment:</b>	Workbook assignments, subjective and objective tests, computer printouts
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<b>Unit/Course CTSO Activity:</b>	Students all take practice Business Finance FBLA competitive event test.
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<b>Unit/Course Culminating Product:</b>	At end of the course, students will create a business plan which incorporates all units.
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<b>Course/Program Credential(s):</b> <input type="checkbox"/> Credential <input type="checkbox"/> Certificate <input type="checkbox"/> Postsecondary Degree <input checked="" type="checkbox"/> University Degree <input type="checkbox"/> Other:
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**Course Title:** Business Finance

<b>Unit:</b>	Transportation Cost
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<b>Content Standard(s) and Depth of Knowledge Level(s):</b>	<p>Students will:</p> <ol style="list-style-type: none"> <li>16. Compare logistical costs of ground, air, and water shipping.</li> </ol>
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<b>Learning Objective(s) and Depth of Knowledge Level(s):</b>	<p>Students will:</p> <ol style="list-style-type: none"> <li>1. Research the pros and cons of each shipping option.</li> <li>2. Design a comparison of shipping costs.</li> </ol>
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<b>Essential Question(s):</b>	Given a scenario, what is the most appropriate method of shipping?
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<b>Content Knowledge</b>	<b>Suggested Instructional Activities Rigor &amp; Relevance Framework (Quadrant)</b>	<b>Suggested Materials, Equipment and Technology Resources</b>
<ol style="list-style-type: none"> <li>1. Ground shipping</li> <li>2. Air shipping</li> <li>3. Water shipping</li> </ol>	<p>Five plus one Inquiry Case studies/scenarios</p>	<p>Textbook Internet</p>

<b>Unit Assessment:</b>	Participation in discussion, research report
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<b>Unit/Course CTSO Activity:</b>	Students all take practice Business Finance FBLA competitive event test.
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**Unit/Course  
Culminating  
Product:**

At end of the course, students will create a business plan which incorporates all units.

**Course/Program Credential(s):**  Credential  Certificate  Postsecondary Degree  University Degree  Other:

**Course Title:** Business Finance

<b>Unit:</b>	Statistics
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<b>Content Standard(s) and Depth of Knowledge Level(s):</b>	<p>Students will:</p> <ol style="list-style-type: none"> <li>17. Analyze statistical data to determine mean, mode, median, frequency, and probability.</li> <li>18. Interpret statistical data related to finance using bar, line, and circle graphs.</li> <li>19. Critique various customer payment methods and the impact of each to determine effective business practices. Examples: credit card, debit card, cash</li> </ol>
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<b>Learning Objective(s) and Depth of Knowledge Level(s):</b>	<p>Students will:</p> <ol style="list-style-type: none"> <li>1. Determine and apply mean, mode, median, frequency, and probability in solving financial questions.</li> <li>2. Create and interpret graphs from spreadsheets containing business financial data.</li> <li>3. Evaluate the pros and cons of different customer payment methods to determine effective business practice.</li> <li>4. Use spreadsheet software to create, manipulate, and graphically display statistical data.</li> </ol>
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<b>Essential Question(s):</b>	How can statistical data be utilized to enhance business practice?
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<b>Content Knowledge</b>	<b>Suggested Instructional Activities Rigor &amp; Relevance Framework (Quadrant)</b>	<b>Suggested Materials, Equipment and Technology Resources</b>
Mean, mode, median, frequency, probability	Demonstration Guided practice	Textbook Spreadsheet software
Interpret statistical data	Listen-Think-Pair-Share	Internet
Customer payment methods	Ten plus two Inside-outside circles Learning log	Business owner guest speaker

<b>Unit Assessment:</b>	Multiple choice test
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<b>Unit/Course CTSO Activity:</b>	Students all take practice Business Finance FBLA competitive event test.
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<b>Unit/Course Culminating Product:</b>	At end of the course, students will create a business plan which incorporates all units.
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<b>Course/Program Credential(s):</b> <input type="checkbox"/> Credential <input type="checkbox"/> Certificate <input type="checkbox"/> Postsecondary Degree <input checked="" type="checkbox"/> University Degree <input type="checkbox"/> Other:
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**Course Title:** Business Finance

<b>Unit:</b>	Management
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<b>Content Standard(s) and Depth of Knowledge Level(s):</b>	<p>The students will:</p> <p>20. Utilize management and financial skills to develop a business plan.</p>
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<b>Learning Objective(s) and Depth of Knowledge Level(s):</b>	<p>The students will:</p> <p>1. Create a business plan by applying management and financial skills.</p>
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<b>Essential Question(s):</b>	What is a feasible strategic, marketing, and financial plan for a business?
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<b>Content Knowledge</b>	<b>Suggested Instructional Activities Rigor &amp; Relevance Framework (Quadrant)</b>	<b>Suggested Materials, Equipment and Technology Resources</b>
Strategic plan Marketing plan Financial plan	Lecture Simulation Guided Practice	Textbook Internet Sample business plans Small Business Administration speaker and/or information

<b>Unit Assessment:</b>	Completed business plan
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<b>Unit/Course CTSO Activity:</b>	Students all take practice Business Finance FBLA competitive event test.
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<b>Unit/Course Culminating Product:</b>	At end of the course, students will create a business plan which incorporates all units.
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<b>Course/Program Credential(s):</b> <input type="checkbox"/> Credential <input type="checkbox"/> Certificate <input type="checkbox"/> Postsecondary Degree <input checked="" type="checkbox"/> University Degree <input type="checkbox"/> Other:
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