

# BUSINESS CURRICULUM STANDARDS

- Understanding and applying information management skills.
- Understand the principles of communication.
- Understanding essential computation skills.
- Understanding career/employability concepts.
- Uses complex thinking skills to make decisions and solve problems.
- Understands legal/ethical concepts including integrity and confidentiality.
- Understand and apply the skills in the study of accounting, financial decision-making and personal finance.

## CAREERS

**Course:** Career Education

**Grades:** 9, 10, 11, 12

**Length of Course:** First and Second Semester

### CURRICULUM BENCHMARKS:

1. Analyze their personal interest inventory tests and aptitude tests in order for students to research career possibilities as they relate to their varied abilities and talents.
2. Be aware of skills and techniques that are required for leadership responsibilities in the work place.
3. Develop problem-solving techniques that will allow them to acquire and keep jobs in the work place.
4. Demonstrate knowledge concerning various aspects of entrepreneurship.
5. Gain knowledge in a career or occupation through a simulated job shadowing experience.

### COURSE DESCRIPTION:

An academic based career exploration program designed to help young men and women become aware of their values, interests, and abilities as they explore a wide variety of career choices. Careers education will provide students with the knowledge to gain skills in job seeking and keeping, and learn skills to maintain positive employment skills for their career. Opportunities to learn more about particular occupations and careers will be explored through simulated job shadowing experiences and/or career exposure provided by a career mentor.

### WHAT THE STUDENT IS EXPECTED TO DO:

1. Take lecture notes.
2. Participate in class discussion.
3. View video materials and evaluate them.
4. Develop a career portfolio, which includes personal inventories, career surveys, and aptitude tests.
5. Conduct career interviews.

# ACCOUNTING I

**Subject:** Accounting I

**Grade:** 10, 11, 12

**Length of Course:** First and Second Semester

**Prerequisite:** None

## CURRICULUM BENCHMARKS:

1. Complete the various steps of the accounting cycle and explain the purpose of each step.
2. Determine the value of assets, liabilities, and owner's equity according to generally accepted accounting principles, explaining when and why they are used.
3. Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.
4. Apply appropriate accounting principles to various forms of ownership, payroll, income taxation, and managerial systems.
5. Understand and apply basic procedures within personal/business finance.
6. Use technology to locate, evaluate, and collect information from a variety of sources based on the appropriateness to specific tasks. Apply basic social communication skills in personal and professional situations.
7. Develop, understand, and practice responsibility with ethical, cultural, and societal issues.
8. Use mathematical procedures to analyze and solve business problems.
9. Utilize career resources to develop an information base that includes global occupational opportunities.

## COURSE DESCRIPTION:

Understanding the accounting cycle is the basis of first year accounting, proceeding from the simple accounting cycle to the complex systems and covering a sole proprietorship, partnership, and corporation. Areas covered include service business, merchandising business, special journals, and control systems.

## WHAT STUDENT IS EXPECTED TO DO:

1. Read each chapter in the text thoroughly.
2. Bring their text, workbook, ruler, calculator, and a pencil to class daily.
3. Use a calculator on a regular basis with ease.
4. Assignments are to be done independently with emphasis on neatness and accuracy.

# ACCOUNTING II

**Subject:** Accounting II

**Grade:** 11, 12

**Length of Course:** First and Second Semester

**Prerequisite:** Accounting I

## **CURRICULUM BENCHMARKS:**

1. Use technology tools to enhance learning, increase productivity, and promote creativity.
2. Use technology to locate, evaluate, and collect information from a variety of sources based on the appropriateness to specific tasks.
3. Use math procedures to analyze and solve business problems.
4. Use data gathering and analysis to confirm the results of a solution.
5. Analyze the relationship between ethics and the law.
6. Complete the various steps of the accounting cycle and explain the purpose of each step.
7. Determine the value of assets, liabilities, and owner's equity according to generally accepted accounting principles, explaining when and why they are used.
8. Prepare, interpret, and analyze financial statements using manual and computerized systems for service merchandising and manufacturing businesses.
9. Apply appropriate accounting principles to various forms of ownership, payroll, income taxation, and managerial systems.

## **COURSE DESCRIPTION:**

Advanced accounting is a vocational and college preparatory course which prepares the student for entry level positions in accounting upon graduation from high school and which prepares students for a college major in accounting or business administration. The course includes an expanded version of many skills learned in Accounting I, but also introduces new areas such as departmental and cost accounting.

## **WHAT STUDENTS ARE EXPECTED TO DO:**

Advanced accounting students have already proven their competency in basic accounting by having successfully completed first year accounting. Therefore, the aspects of accuracy, neatness, and promptness in daily work rarely need mentioning. Rather in Accounting II the students are expected to perform at a level on which independence and a probing into accounting theory are essential. The major emphasis is "How can I find an error?" And, "What can I do in the future to avoid a similar situation?"

# **BUSINESS LAW**

**Subject:** Business Law

**Grade:** 10, 11, 12

**Length of Course:** Second Semester

**Prerequisite:** None

## **CURRICULUM BENCHMARKS:**

1. Use technology to locate, evaluate, and collect information from a variety of sources based on the appropriateness to specific tasks.
2. Analyze the relationship between ethics and the law.
3. Describe law and its sources.

4. Describe the structure of the court system.
5. Understand contracts.
6. Develop, understand, and practice responsibility with ethical, cultural, and societal issues.
7. Discuss different legal protection provided by the government.

### **COURSE DESCRIPTION:**

Business law covers a variety of topics dealing with areas including business law, juvenile law, the court system, the origin of law, criminal vs. civil law, contracts, consumer rights, family law, and a brief unit on the government and legal structure in Plymouth county. Students study legal terms and analyze cases.

### **WHAT STUDENTS ARE EXPECTED TO DO:**

1. Read all assignments thoroughly, take notes, and complete daily work (terms, cases, worksheets) neatly and promptly.
2. Do occasional reports on topics needing research, particularly questions of law which require the assistance of a legal professional, such as an attorney.
3. Participate in class discussions and to bring articles of interest whenever possible.

## **PERSONAL RECORD KEEPING**

**Subject:** Personal Record Keeping (PRK)

**Grade:** 10, 11, 12

**Length of Course:** First Semester

**Prerequisite:** None

### **CURRICULUM BENCHMARKS:**

1. Demonstrate proficiency using basic operations and concepts.
2. Use mathematical procedures to analyze and solve business problems.
3. Know how to use a process to solve problems, to make decisions and to implement solutions individually and in groups.
4. Use data gathering and analysis to confirm the results of a solution.
5. Analyze the relationship between ethics and the law.
6. Complete the various steps of the accounting cycle and explain the purpose of each step.
7. Determine the values of assets, liabilities, and owner's equity according to generally accepted accounting principles, explaining when and why they are used.
8. Prepare, interpret, and analyze financial statements using manual and computerized systems for service merchandising, and manufacturing businesses.
9. Apply appropriate accounting principles to various forms of ownership, payroll, income taxation, and managerial systems.

### **COURSE DESCRIPTION:**

PRK is a practical course designed to expose students to business skills and transactions, which most individuals are exposed to in their personal, vocational, and occupational life. Units of study include four basic areas of general cash recording procedures, record keeping for banking, record keeping for a family, and an introduction to accounting.

**WHAT STUDENTS ARE EXPECTED TO DO:**

1. Complete all written drills and business exercises neatly and on time.
2. Familiarize themselves with all calculators within the classroom and use them on a regular basis with competency.

## **MARKETING**

**Subject:** Marketing

**Grade:** 10, 11, 12

**Length of Course:** First and Second Semester

**Prerequisite:** None

**INSTRUCTIONAL OBJECTIVES:**

1. To introduce marketing as a desirable and challenging career field.
2. To provide a foundation for continued study in college.
3. To develop skills and understandings relating to the marketing process.
4. To recognize the elements of marketing in regard to local businesses.

**COURSE DESCRIPTION:**

Marketing is a people-oriented field and is one of the fastest growing areas of employment. It is the process of determining consumer needs and wants and then directing products and services to meet those needs. Students will study the four P's of marketing-product, place, price, and promotion-and will be involved in a variety of hands-on small group activities.

**WHAT STUDENTS ARE EXPECTED TO DO:**

1. Short reading assignments (6-10 pages) occurring once or twice a week and accompanied by textbook and workbook activities.
2. Present marketing updates (current articles from newspapers or magazines).
3. Participate in small group work activities, such as planning a new business.