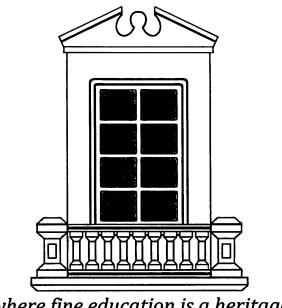
# BUSINESS EDUCATION COURSE OF STUDY

## 2014



"where fine education is a heritage"

Brecksville Broadview Heights City School District 6638 Mill Road Brecksville, OH 44141 Brecksville Broadview Heights City School District 6638 Mill Road Brecksville, OH 44141

## **BUSINESS EDUCATION** 2014

Superintendent of Schools	Scot Prebles
Director of Curriculum and Instruction	Dr. Carla Calevich

#### **Board of Education**

President ...... Mark Jantzen Vice President Michael Ziegler Debbie Bernauer

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Adoption Date: July 28, 2014

## Brecksville Broadview Heights City School District Business Education

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## Brecksville Broadview Heights City School District Business Education 2014

## Acknowledgement

This document represents the dedicated effort on the part of teachers to bring the best possible business education to our students. The writers and all others who contributed to this project are to be commended.

The thanks of the Board of Education, administration, colleagues, parents and students go to each of the contributors identified below:

Director of Curriculum and Instruction	Dr. Carla Calevich
Kevin Good	•

## **Mission Statement**

The mission of the Brecksville Broadview Heights City School District is to inspire and prepare students to be lifelong learners, to be flexible in approaching opportunities for growth, and to be effective as well as ethical contributors to our global society.

## BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT

## **THE VISION**

The Brecksville Broadview Heights City School District strives to be a premier public school district for all who learn, teach, discover and work here.

We challenge ourselves to create and maintain engaging curriculum and academic excellence. We foster ongoing, life-long learning commensurate with each student's individual potential and future aspirations.

We will:

- Encourage the transition from dependence to independence in a secure, stimulating and diverse learning environment.
- Educate and foster the development of the whole student in the pursuit of effective leadership and responsible values, attitudes and personal growth.
- Maintain shared responsibility among all members of the school community for the improvement of educational programs and responsible fiscal and facilities planning for future student needs.

We are committed to empowering all students to make and create opportunities for achievement in a dynamic, ever changing world while acknowledging that all learn at different levels, rates and styles. We seek to meet the academic needs of all students and to promote the value and creativity of the educational process.

> Revised February 2006 Educational Advisory Team

## BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT

## **Curricular/Instructional Philosophy**

The curriculum and instruction of the Brecksville Broadview Heights City School District will provide an educational program to help each student realize his/her potential as a contributing member of a global society. Both the curriculum and the instructional process reflect that each student is a unique individual and learner.

The curriculum is designed to educate all students. It provides opportunities for students to develop knowledge and skills, to communicate with others, to meet daily needs and to become lifelong learners and problem solvers. The instructional process is based on the belief that every individual has the potential to learn and succeed.

We recognize individual learning styles and provide for differences through a wide variety of instructional experiences and activities in all areas. Curriculum and instruction provide for the development of personal growth, independence, civic responsibilities and career aspirations.

Revised May 2006 Educational Advisory Team

### Accounting I

#### **Application of Skills and Communication**

Accounting for a Service Business Organized as a Proprietorship

- 1. The student will define terms related to accounting for a service business organized as a sole proprietorship.
- 2. The student will identify accounting concepts and practices related to accounting for a service business organized as a sole proprietorship.
- 3. The student will classify accounts as assets, liabilities, or owner's equity and demonstrate their relationship in the accounting equation.
- 4. The students will use T-accounts to analyze transactions showing which accounts are debited or credited for individual transactions.
- 5. The student will record in a general journal all transactions related to running a business organized as a sole proprietorship.
- 6. The student will prepare a chart or accounts for a service business organized as a sole proprietorship.
- 7. The student will post amounts from a general journal to a general ledger, prove cash, and analyze and journalize correcting entries.
- 8. The student will prepare business papers related to using a business checking account and reconcile a bank statement.
- 9. The student will journalize dishonored checks, electronic banking transactions, and establish and replenish a petty cash fund.
- 10. The student will complete a work sheet for a service business organized as a sole proprietorship.
- 11. The student will identify selected procedures for finding and correcting errors in accounting records.
- 12. The student will prepare financial statements for a service business organized as a sole proprietorship.
- 13. The student will record adjusting entries, closing entries, and prepare a postclosing trial balance for a service business organized as a sole proprietorship.

#### Accounting for a Merchandising Business Organized as a Corporation

- 1. The student will define terms related to accounting for a service business organized as a sole proprietorship.
- 2. The student will identify accounting concepts and practices related to accounting for a service business organized as a sole proprietorship.
- 3. The student will journalize purchases of merchandise, cash payments and cash discounts, sales on account, and cash receipts using special journals.
- 4. The student will prepare a petty cash report and journalize the reimbursement of the petty cash fund.
- 5. The student will journalize purchase returns and allowances and sales returns and allowances using a general journal
- 6. The student will post from special journals to the general journal and the accounts payable and accounts receivable subsidiary ledgers.
- 7. The student will complete a payroll time card, calculate payroll taxes, complete a payroll register and an employee earnings record, and prepare payroll checks.
- 8. The student will analyze payroll transactions and record a payroll.
- 9. The student will record employer payroll taxes, prepare selected payroll tax reports, and pay and record withholding and payroll taxes.
- 10. The student will journalize the declaration and payment of a dividend.
- 11. The student will complete a worksheet for a merchandising business organized as a corporation.
- 12. The student will prepare and analyze financial statements for a merchandising business organized as a corporation.
- 13. The student will record adjusting and closing entries and prepare a postclosing trial balance for a merchandising business organized as a corporation.
- 14. The student will calculate, journalize, and post estimated uncollectible accounts expense, and journalize and post entries related to writing off and collecting uncollectible account receivable.

- 15. The student will learn to account for plant assets and depreciation using a variety of methods.
- 16. The student will determine the cost of merchandise inventory using a variety of methods.
- 17. The student will calculate interest and maturity dates for notes.
- 18. The student will analyze and record transactions for notes payable and notes receivable.
- 19. The student will record adjusting, closing, and reversing entries for accrued revenue and accrued expenses.

#### **Technology Applications**

- 1. The student will use a calculator to process accounting related work.
- 2. The student will use a Microsoft Excel to perform basic accounting tasks, such as designing worksheets and various financial statements.
- 3. The students will perform Internet Research Activities on accounting-related topics.

#### **Consumers, Producers, and the Global Economy**

- 1. The student will differentiate between service businesses organized as a sole proprietorship and merchandising businesses organized as a corporation.
- 2. The student will identify how accounting is important to the daily activities of a business.

#### **Career Development**

- 1. The student will describe various entry level accounting related jobs.
- 2. The student will define the various career opportunities on the accounting career ladder.
- 3. The student will list the educational requirements for various accounting related careers.

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- 4. The student will describe the skill requirements for various accounting related careers.
- 5. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness
  - Neatness/accuracy
  - Time management
  - Listening skills

## Accounting II

#### **Application of Skills and Communication**

#### **Departmentalized Accounting**

- 1. The student will define terms related to departmental accounting.
- 2. The student will identify accounting concepts and practices related to departmental accounting.
- 3. The student will journalize and post departmental purchases, purchase returns and cash payments.
- 4. The student will journalize and post departmental sales on account, sales returns and allowances, and cash receipts.
- 5. The student will prepare a commissions record and calculate commission on net sales.
- 6. The student will complete payroll records and journalize payroll transactions.
- 7. The student will distinguish between direct and indirect expenses.
- 8. The student will prepare an interim departmental statement of gross profit.
- 9. The student will prepare a worksheet and financial statements for a departmentalized merchandising business.
- 10. The student will analyze financial statements using selected component percentages.

Accounting Adjustments and Valuation

- 1. The student will define accounting terms and identify accounting concepts and practices related to a voucher system.
- 2. The student will prepare a voucher and journalize data from vouchers in a voucher register.
- 3. The student will journalize voucher payments in a check register.

- 4. The student will journalize purchases returns and allowances and payroll transactions in a voucher system.
- 5. The student will define accounting terms and identify accounting concepts and practices related to planning, counting, and costing inventory.
- 6. The student will determine the cost of merchandise inventory using selected costing methods.
- 7. The student will estimate the cost of merchandise inventory using selected estimating methods.
- 8. The student will calculate merchandise inventory turnover ratio and average number of days' sales in merchandise inventory.
- 9. The student will define accounting terms and identify accounting concepts and practices related to uncollectible accounts.
- 10. The student will calculate and record uncollectible accounts expense using the direct write-off method and the allowance method.
- 11. The student will calculate and analyze accounts receivable turnover ratios.

#### **General Accounting Adjustments**

- 1. The student will define accounting terms and identify accounting concepts and practices related to plant assets and depreciation.
- 2. The student will journalize entries for buying and disposing of plant assets.
- 3. The students will calculate and record property tax expense, and depreciation expense using a variety of methods.
- 4. The student will define accounting terms and identify accounting concepts and practices related to notes payable, prepaid expenses, accrued expenses, notes receivable, unearned revenue, and accrued revenue.
- 5. The student will journalize transactions for notes payable and notes receivable.
- 6. The student will journalize adjusting and reversing entries for prepaid expenses, accrued expenses, unearned revenue, and accrued revenue.

#### **Corporation Accounting**

1. The student will define accounting terms and identify accounting concepts and practices related to corporate accounting.

- 2. The student will journalize transactions related to starting a corporation and stock subscriptions.
- 3. The student will prepare a balance sheet for a newly formed corporation.
- 4. The student will calculate dividends and journalize transactions of a corporation related to declaring and paying dividends.
- 5. The student will journalize transactions for issuing additional capital stock, for buying and selling treasury stock, and for bonds payable.
- 6. The student will prepare a work sheet and calculate federal income tax for a corporation.
- 7. The student will prepare and analyze financial statements for a corporation.

#### Management Accounting

- 1. The student will define accounting terms and identify accounting concepts and practices related to budgetary planning and control.
- 2. The student will gather information to prepare a budget, prepare a budgeted income statement, a cash budget, and a performance report.
- 3. The student will define accounting terms and identify accounting concepts and practices related to preparing accounting information for management decisions.
- 4. The student will prepare an income statement reporting contribution margin.
- 5. The student will calculate the contribution margin rate, breakeven point, sales dollars and sales units required to earn a planned amount of net income, and a sales mix.
- 6. The student will determine the effect of changes in sales volume, unit costs, and unit sales prices on net income.
- 7. The student will define accounting terms and identify accounting concepts and practices related to present values.
- 8. The student will calculate the future value of a single payment and the present value of a future account.
- 9. The student will make investment decisions using present values and the present value of an annuity.

- 10. The student will analyze financial statements, calculate earnings performance, perform efficiency analysis, and analyze the long-term financial strength of a business.
- 11. The student will define accounting terms and identify accounting concepts and practices related to cash flow analysis.
- 12. The student will describe operating, investing, and financing activities and provide examples of each.
- 13. The student will prepare the operating activities, investing activities, and financing activities sections of a statement of cash flows.

#### **Technology Applications**

- 1. The student will use a calculator to process accounting related work.
- 2. The student will use a Microsoft Excel to perform basic accounting tasks, such as designing worksheets and various financial statements.
- 3. The students will perform Internet Research Activities on accounting-related topics.

#### **Consumers, Producers, and the Global Economy**

- 1. The student will differentiate between service businesses organized as a sole proprietorship and merchandising businesses organized as a corporation.
- 2. The student will identify how accounting is important to the daily activities of a business.

#### **Career Development**

- 1. The student will list and describe the six fields of accounting.
- 2. The student will identify the types of accounting careers common to each field of accounting.
- 3. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness
  - Neatness/accuracy
  - Time management
  - Listening skills

**Advanced Computer Applications** 

#### 1. Application of Skills and Communication

- A. The student will define and use terminology related to the operation of the various parts of a microcomputer system.
- B. The student will define and use terminology common to the use of word processing, database, presentation and spreadsheet programs.
- C. The student will demonstrate an understanding of the purpose and functions associated with word processing, database, presentation and spreadsheet programs.
- D. The student will understand and apply business terminology

#### 2. Technology Applications

#### **Word Processing Software**

- A. The student will demonstrate to ability to perform the following with respect to creating a document with a table, chart, and watermark:
  - Add a border and shading to a paragraph
  - Center page contents vertically on a page
  - Insert a section break
  - Insert SmartArt graphics into document
  - Create and format a header and footer different from the previous header and footer
  - Modify and format a table
  - Sum columns in a table using the AutoSum button
  - Select and format nonadjacent text
  - Create a chart from a table and modify the chart
  - Add picture bullets to a list
  - Create and apply a character style
  - Edit and format a table
  - Insert a watermark
  - Reveal formatting
- B. The student will demonstrate the ability to perform the following with respect to generating form letters, mailing labels, and directories:

- Use the Mail Merge task pane and the Mail Merge toolbar
- Use a letter template
- Create and edit a data source
- Insert and edit merge fields in a main document
- Use an IF field in a main document
- Create an outline numbered list
- Merge and print form letters
- Sort data records
- Address and print mailing labels and envelopes
- Merge all data records to a directory
- Change page orientation
- Modify table properties
- Students will learn to work collaboratively on projects and submit work in a paperless format

#### **Spreadsheet Software**

- A. The student will demonstrate the ability to perform the following with respect to financial functions, data tables, amortization schedules, and hyperlinks:
  - Control the color and thickness of outlines and boarders
  - Assign a name to a cell and refer to the cell in a formula using the assigned name
  - Determine the monthly payment of a loan using the financial function PMT
  - Use the financial function PV (present value) and FV (future value)
  - Create a data table to analyze data in a worksheet Add a pointer to a data table
  - Create an amortization schedule
  - Analyze worksheet data by changing values
  - Add a hyperlink to a worksheet element
  - Set print options
  - Use the formula checking features of Excel
  - Hide and unhide cell gridlines, rows, columns, sheets, and workbooks
- B. The student will demonstrate the ability to perform the following with respect to working with multiple worksheets and workbooks:
  - Create a consolidated worksheet
  - Use the ROUND function and enter data into template
  - Insert formulas into template
  - Format consolidated worksheet
  - Add multiple worksheets to the spreadsheet workbook

- Copy and apply template formatting to the added worksheets
- Insert 3-D cell references and formulas
- Add header, footer, margins, and print workbook
- Consolidate data by linking workbook pages
- Students will learn to work collaboratively on projects and submit work in a paperless format
- C. The student will demonstrate the ability to perform the following with respect to creating, sorting, and querying a list:
  - Create and manipulate a list
  - Delete sheets in a workbook
  - Validate data
  - Add computational fields to a list
  - Use the VLOOKUP function to look up a value in a table
  - Use the Toggle Total Row in a list
  - Print a list
  - Use a data form to display, add, and delete records and change field values in a list
  - Sort a list on one field or multiple fields
  - Display automatic subtotals
  - Use Group and Outline features to hide and unhide data
  - Query a list
  - Apply database functions, the SUMIF function, and the COUNTIF function to generate information from a list
  - Save a workbook in different file formats

#### Database software

- A. The student will demonstrate the ability to perform the following with respect to reports, forms, and combo boxes:
  - Create a report using the Report Wizard
  - Use sorting and grouping in a report
  - Move controls
  - Change properties
  - Add totals and subtotals to a report
  - Align and format controls
  - Remove controls
  - Change labels and column headings
  - Use multiple tables in a report
  - Remove unwanted controls
  - Understand report design considerations
  - Use the Form Wizard to create a form

- Add a calculated field, combo box, and title to a form
- Understand form design considerations
- B. The student will demonstrate the ability to perform the following with respect to enhancing forms with OLE fields, hyperlinks, and subforms:
  - Use data, memo, OLE, and hyperlink fields
  - Use the Input Mask wizard
  - Update fields and enter data
  - Change row and column size
  - Create a form with a subform using the Form wizard
  - Modify a subform design
  - Modify a form design
  - Move and resize fields and labels
  - Change label alignment and size
  - Change the size mode of a picture
  - Change special effects and colors of labels
  - Add a form title and tine-tune the form
  - Change tab stops and tab order
  - Use the form to view data and Web pages
  - Use Date and Memo fields in a query
  - View object dependencies

#### **Presentation Software**

- Add a picture to create a custom background
- Format text-based content
- Insert and modify a clip
- Customize bullets using the slide master
- Insert and format a table
- Create and format an organizational chart
- Apply a new design template to a single slide
- Rearrange slides
- Add and animation scheme to selected slides
- Print slides as handouts
- A. The student will demonstrate the ability to perform the following with respect to modifying visual elements and presentation formats
  - Create a presentation using the AutoContent Wizard
  - Create and scale a WordArt element and add it to a slide
  - Add sound effects and hyperlinks to slides
  - Insert a chart, and spreadsheet chart, and a word processing table
  - Revise and customize individual slides
  - Use the Thesaurus

- Modify a presentation template by changing the color scheme
- Add information to the slide master Footer Area
- Add an action button and action setting
- Apply transition effects to a presentation
- Rehearse presentation timings and run a slide show with hyperlinks
- Print speaker notes and save slide presentations as Rich Text Format outlines
- Students will learn to work collaboratively on projects and submit work in a paperless format

#### **Micro Type 4**

A. The student will complete the Skill Builder lessons in Micro Type 4.

#### **3. Career Development**

- A. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness
  - Neatness/accuracy
  - Time management
  - Listening skills

#### **Basic Programming**

#### 1. Technology Applications

#### **Microsoft Visual Basic**

- A. The student will demonstrate to ability to perform the following with respect to creating and editing a Visual Basic program:
  - Explain the purpose of Microsoft Visual Basic
  - Open and run and existing program
  - Explain the components of the compiler
  - Create new projects
  - Modify properties
  - Create controls
  - Manipulate and add objects
  - Add code to control objects
  - Create label controls
  - Create commands using addition, subtraction, multiplication, and division operators in the source code
  - Describe, declare and use various data types and variables
  - Incorporate exponential operators in the source code
  - Handle possible run-time errors using the Try/Catch structure
  - Declare string variables and assign it to text.
  - Use decimal data types, the Format Function, and Enable property
  - Explain how decisions are made in a computer program
  - Use If statements to make decisions in programs
  - Explain and use the different types of loops in a program
  - Declare, enter, and access information in an array

#### **Getting Started with Java**

- B. The student will demonstrate to ability to perform the following with respect to creating and editing a Java program:
  - Understand Java and the Web
  - Install and configuring Java
  - Begin a java program
  - Write Java codes using applets
  - Use Java data types
  - Write classes in Java
  - Create an Asteroids-style game
  - Write the main source code in Java
  - Calculate velocities

#### 2. Consumers, Producers, and the Global Economy

- A. The student will create their own idea for a project that would meet the needs of a specific target market.
- B. The student will increase their project's global appeal by making it operate similar to existing web based applications.

#### 3. Career Development

- A. The student will list the educational requirements for an entry-level job that utilizes computer-programming skills.
- B. The student will research various careers to which an entry-level computer programming job can lead.
- C. The student will describe additional training and skills needed to make career advancements.
- D. The student will identify careers in which computer programming plays a vital role.
- E. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness
  - Neatness/accuracy
  - Time management
  - Listening skills

## **Business Fundamentals I**

#### **Application of Skills and Communication**

- 1. The student will define and apply the terminology that is common to the subject of business.
- 2. The student will work collaboratively to develop a small business plan.
- 3. The student will create a reference portfolio for all steps involved in applying for a job.
- 4. The student will participate in a mock job interview.

#### **Technology Applications**

- 1. The student will complete research on the Internet to assist in the development of their small business plans.
- 2. The student will present their small business plans using Microsoft Powerpoint.
- 3. The student will use technology to develop and design their small-business advertisements and commercials.
- 4. The student will complete WebQuests on business-related topics.
- 5. The student will use the Internet to find references related to completing a job search.

#### **Consumers, Producers, and the Global Economy**

- 1. The student will explain the basic economic problem, unlimited wants and limited resources.
- 2. The student will describe several characteristics of the free enterprise system.
- 3. The student will describe the types of economic resources
- 4. The student will explain the steps in the decision-making process
- 5. The student will differentiate among the main types of economic systems
- 6. The student will discuss how supply and demand affect prices
- 7. The student will show how each of their economic roles plays a part in the economic system.
- 8. The student will discuss ways to measure economic progress

- 9. The student will give examples of how the interdependence of nations makes world trade necessary.
- 10. The student will describe ways of measuring trade relations
- 11. The student will discuss activities of multinational companies
- 12. The student will describe and differentiate between social responsibility issues and ethics
- 13. The student will describe the basic categories of businesses
- 14. The student will explain the main features of the various forms of business ownership
- 15. The student will examine what it takes to become an entrepreneur
- 16. The student will compare and contrast management and leadership
- 17. The student will identify important goals and activities of human resources
- 18. The student will describe important marketing concepts

#### **Career Development**

- 1. The student will explain the steps to follow in applying for a job
- 2. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness
  - Neatness/accuracy
  - Time management
  - Listening skills
- 3. The student will demonstrate characteristics of successful entrepreneurs
- 4. The student will develop human relations skills that will apply to their personal lives and work experiences
- 5. The student will professionally interact with guest speakers to gain information on specific careers

## **Consumer Business**

#### **Application of Skills and Communication**

- 1. The student will define and apply the terminology used in the business of investing for the future
- 2. The student will reconcile a bank statement
- 3. The student will list the steps involved in opening and maintaining a checking account
- 4. The student will properly fill out and endorse checks
- 5. The student will analyze advertisements and commercials to evaluate their effectiveness on consumers
- 6. The student will compose an effective complaint letter
- 7. The student will conduct a product review and comparison based on informed consumer decision-making

#### **Technology Applications**

- 1. The student will define electronic fund transfers (EFT) and identify the variety of EFT's available for their use
- 2. The student will complete WebQuests on different topics throughout the course
- 3. The student will identify home and personal applications of technology
- 4. The student will create a simple personal budget and/or savings plan
- 5. The student will use the Internet to aid in research for product comparison shopping

#### **Consumers, Producers, and the Global Economy**

- 1. The student will describe the components of a management information system (MIS)
- 2. The student will recognize important financial questions that must be answered in a business
- 3. The student will identify several types of financial records needed by businesses
- 4. The student will differentiate between the various types of production

- 5. The student will identify types of risks facing businesses and how businesses can deal with them
- 6. The student will describe consumer rights and responsibilities
- 7. The student will identify and relieve common consumer problems
- 8. The student will explain how one can become an informed consumer
- 9. The student will identify general rules a consumer should follow in purchasing goods
- 10. The student will explain the basics of money management
- 11. The student will describe characteristics of successful budgeting
- 12. The student will explain the purpose of banks and other financial institutions
- 13. The student will list and explain the services provided by banks
- 14. The student will list and explain the uses of a checking account
- 15. The student will indicate why credit is important to both the consumer and the business community, as well as explain some disadvantages
- 16. The student will list and explain the cost of credit to the consumer
- 17. The student will explain how to establish and maintain a good credit record
- 18. The student will give an example of how to create a savings plan and why it is important to have one
- 19. The student will tell how stocks and bonds fit into a savings and investment program
- 20. The student will explain the basics of saving and investing
- 21. The student will compare the benefits and costs of home ownership
- 22. The student will discuss motor vehicle risks

#### **Career Development**

- 1. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness

- Neatness/accuracy
- Time management
- Listening skills
- 2. The student will professionally interact with guest speakers to gain information on specific careers

## **Business Law**

#### **Application of Skills and Communication**

- 1. The student will define terminology that is common to the subject of Business Law
- 2. The student will analyze legal situations and case problems regarding attorney consultation
- 3. The student will list and define various ways that they can prevent legal difficulties
- 4. The student will analyze, appraise and report on articles from business magazines and newspapers that reflect legal concepts that have been discussed in class
- 5. The student will analyze ethical dilemmas using different types of reasoning
- 6. The student will describe how ethics are expressed in our laws
- 7. The student will identify the origin of the US legal system
- 8. The student will identify sources of law
- 9. The student will understand the issues of jurisdiction that arise with Internet usage
- 10. The student will identify the various constitutional issues involved in the use of electronic communication
- 11. The student will explain the different forms of dispute resolution
- 12. The student will name and describe defenses to charges
- 13. The student will understand appropriate punishments for offenses
- 14. The student will differentiate between criminal and civil procedures
- 15. The student will negotiate and write a simple contract that is legally enforceable
- 16. The student will list and define elements of a valid contract
- 17. The student will identify the various forms of contractual relationships

- 18. The student will describe the importance of and requirements for a formal will
- 19. The student will identify how the law protects both debtors and creditors
- 20. The student will describe the rights and responsibilities of both a landlord and a tenant
- 21. The student will describe torts, negligence and strict liability
- 22. The student will participate in a mock trial and identify with the different parties present in a courtroom
- 23. The student will choose a law topic of their own to research and present to the class

#### **Technology Applications**

- 1. The student will use the Internet to identify the steps followed during a trial
- 2. The student will complete WebQuests on different topics throughout the course
- 3. The student will identify official documents used in court cases, using the Internet
- 4. The student will use the Internet to find and research famous cases

#### **Consumers, Producers, and the Global Economy**

- 1. The student will describe the role of government and the court system
- 2. The student will discuss government regulations and cite examples of where government regulation is necessary
- 3. The student will explain the need for governmental involvement in the marketplace
- 4. The student will recognize unfair trade practices
- 5. The student will contrast the attributes of the basic forms of business organization

- 6. The student will explain the attributes of the LLC that make it ideal for small businesses
- 7. The student will list the duties of employers and employees

#### **Career Development**

- 1. The student will describe various entry-level jobs related to the field of law
- 2. The student will define the various career opportunities that exist tin the field of law
- 3. The student will list the educational requirements for various law related careers
- 4. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness
  - Neatness/accuracy
  - Time management
  - Listening skills
- 5. The student will professionally interact with guest speakers to gain information on specific careers

## **Computer Applications**

#### 1. Application of Skills and Communication

- A. The student will define and use terminology related to the operation of the various parts of a microcomputer system.
- B. The student will define and use terminology common to the use of word processing, spreadsheet, database, and presentation software using Microsoft Office 2013, Google docs, and Prezi.
- C. The student will understand and apply business terminology

#### 2. Technology Applications

#### Word Processing Software

- A. The student will demonstrate to ability to perform the following with respect to creating and editing a document using word processing software:
  - Start, save, and quit a word processing document
  - Check spelling as you type
  - Format paragraphs and text
  - Undo and redo commands or actions
  - Change theme colors
  - Insert and format digital pictures
  - Add page borders
  - Adjust spacing
  - Correct errors and revise a document
  - Print a document
  - Submit a document electronically
- B. The student will demonstrate the ability to perform the following with respect to creating a research paper:
  - Describe the MLA documentation style for research papers
  - Change the line and paragraph spacing in a document
  - Use a header to number pages of a document
  - Apply formatting using keyboard shortcuts
  - Insert and edit citations and their sources
  - Modify paragraph indentation
  - Add a footnote to a document
  - Count the words in a document
  - Insert a manual page break

- Create a bibliographical list of sources
- Cut, copy, and paste text
- Find and replace text
- Find a synonym
- Use the Research task pane to locate information

#### **Spreadsheet Software**

- A. The student will demonstrate the ability to perform the following with respect to creating a worksheet and embedded chart:
  - Enter text and numbers
  - Use the AutoSum button to sum a range of cells
  - Enter a simple function
  - Copy a cell to a range of cells using the fill handle
  - Apply cell styles
  - Format cells in a worksheet
  - Create a 3-D pie chart
  - Change a worksheet name and tab color
  - Use the AutoCalculate area to display statistics
  - Correct errors on a worksheet
- B. The student will demonstrate the ability to perform the following with respect to formulas, functions, and formatting:
  - Enter formulas using the keyboard and Point mode
  - Apply the AVERAGE, MAX, and MIN functions
  - Verify a formula using range finder
  - Apply a theme to a workbook
  - Apply a date format to a cell or range
  - Add conditional formatting to a range of cells
  - Change the width of a column and the height of a row
  - Check the spelling of a worksheet
  - Change margins and headers in Page Layout view
  - Preview how a printed copy of the worksheet will look
- C. The student will demonstrate the ability to perform the following with respect to What-if analysis, charting, and working with large worksheets:
  - Rotate text in a cell
  - Create a series of month names
  - Use the Format Painter button to format cells
  - Copy, paste, insert, and delete cells
  - Format numbers using format symbols

- Freeze and unfreeze titles
- Enter and format the system date
- Use absolute and mixed cell references in a formula
- Use the IF function to perform a logic test
- Create and format sparkline charts
- Create a clustered column chart on a separate chart sheet
- Use chart filters to display a subset of data in a chart
- Change the chart style and type
- Rearrange worksheet tabs
- Change the worksheet view
- Freeze and unfreeze rows and columns
- Answer what-if questions
- Goal seek to answer what-if questions

#### **Database Software**

- A. The student will demonstrate the ability to perform the following with respect to creating and using a database:
  - Describe databases and database management systems
  - Create a database
  - Create a table and add records
  - Add records to a table
  - Open a database
  - Close a database
  - Print the contents of a table
  - Create and use a simple query
  - Create and use a simple form
  - Create and print a custom report
  - Modify a report in Layout view
  - Perform special database operations
  - Design a database to satisfy a collection of requirements
- B. The student will demonstrate the ability to perform the following with respect to querying a database using the select query window:
  - Create, run, and print queries
  - Include fields in the design grid
  - Use text and numeric data in criteria
  - Create and use parameter queries
  - Save a query and use the saved query
  - Use compound criteria in queries
  - Sort data in queries
  - Join tables in queries

- Create a report and a form from a query
- Export date from a query to another application
- Perform calculations and calculate statistics in queries
- Create crosstab queries
- Customize the Navigation Pane

#### **Presentation Software**

- A. The student will demonstrate the ability to perform the following with respect to using a design template and text slide layout to create a presentation:
  - Select and change a document theme and variant
  - Create a title slide and text slides with single- and multi-level bulleted lists
  - Change the font size, style, and color
  - Bold and italicize text
  - Add new slides and change slide layouts
  - Insert photos and illustrations into slides with and without content placeholders
  - Move and resize photos and illustrations
  - Arrange slides
  - Duplicate slides
  - Select slide transitions
  - View a presentation in slide show view
  - Display and print a presentation in black and white
- B. The student will demonstrate the ability to perform the following with respect to using the outline tab and clip art to create a slide show:
  - Search for and download an online theme
  - Insert and format pictures
  - Insert, size, and apply effects to a shape
  - Add text to a shape
  - Change the text font
  - Insert and format WordArt
  - Insert a picture to create a background
  - Format slide backgrounds
  - Find and replace text and check spelling
  - Add and print speaker notes

#### Micro Type 4

A. The student will complete the Skill Builder lessons in Micro Type 4

#### 3. Career Development

- A. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness
  - Neatness/accuracy
  - Time management
  - Listening skills

### **Managing Your Personal Finances**

#### Application of Skills and Communication

- 1. The student will demonstrate understanding of Maslow's Hierarchy of Needs and Herzberg's Two-Factor Theory with respect to human motivation and needs.
- 2. The student will define tax vocabulary and prepare a Form 1040EZ and a Form 1040A.
- 3. The student will define basic credit vocabulary

#### **Technology Applications**

1. The student will describe and prepare a personal budget, net worth statement, and personal property inventory using Microsoft Excel.

#### **Consumers, Producers, and the Global Economy**

- 1. The student will explain changing career patterns in a world economy and the need for job networking.
- 2. The student will identify the purpose of taxes and different types of taxes in the United States.
- 3. The student will describe components of the U.S. tax system.
- 4. The student will identify the elements of a legal contract, describe negotiable instruments and warranties, and discuss ways to set up a filing system for personal records.
- 5. The student will describe the purpose of a checking account and learn how to complete banking forms including a bank account reconciliation.
- 6. The student will distinguish between different types of checking accounts as well as other banking services.
- 7. The student will describe how credit evolved in America.
- 8. The students will describe the advantages and disadvantages of using credit.

- 9. The student will list and describe the kinds of credit available and describe and compare sources of credit.
- 10. The student will identify the importance and purpose of credit records.
- 11. The student will describe the five C's of credit.
- 12. The student will explain how to get started using credit.
- 13. The student will describe credit ratings and a point system for determining creditworthiness.
- 14. The student will outline the contents of a credit report and identify the protections provided by the major credit laws.
- 15. The student will describe the responsibilities of consumer credit and identify how to protect their credit card from fraud.
- 16. The student will explain why credit costs vary.
- 17. The student will compute and explain simple interest and APR, and compare methods of computing finance charges on revolving credit.
- 18. The student will explain methods for solving credit problems and outline bankruptcy laws and choices.
- 19. The student will identify the major causes of bankruptcy and describe the advantages and disadvantages of declaring bankruptcy.
- 20. The student will apply the decision-making process to solve consumer problems.
- 21. The student will analyze economic needs and wants that influence consumer decision making.
- 22. The student will analyze factors and marketing strategies that influence spending decisions.
- 23. The student will describe several housing rental alternatives and discuss potential living arrangements and moving choices.
- 24. The student will analyze advantages and disadvantages of renting a place to live.
- 25. The student will describe the elements of a rental application, rental inventory and lease and demonstrate understanding of landlord and tenant responsibilities.

- 26. The student will analyze the advantages of home ownership and describe the costs and responsibilities of home ownership.
- 27. The student will describe the process of buying a car and consumer protection available for new- and used car buyers.
- 28. The student will analyze advantages and disadvantages of buying verses leasing a vehicle.
- 29. The student will explain the concept of insurance and define insurance terminology and types of risk.
- 30. The student will analyze the risk management process; explain how to create a risk-management plan and ways to reduce the costs of insurance.
- 31. The student will explain the purpose of renter's and homeowner's insurance.
- 32. The student will describe fire, theft, and other forms of property insurance policies.
- 33. The student will analyze the common types of automobile insurance coverage.
- 34. The student will explain the concept of liability insurance and an umbrella policy.

#### **Career Development**

- 1. The student will identify career and job trends, and describe sources of job information.
- 2. The student will complete a job analysis, listing the positive and negative features of potential career choices.
- 3. The student will describe the techniques for coping with change
- 4. The student will list reasons why people work and factors that affect career choice.
- 5. The student will identify and describe good career planning techniques.
- 6. The student will list sources of job opportunity information, itemize and explain good job search techniques, and formulate a personal plan of action to get the job they want.

- 7. The student will describe the purpose for an application letter and list guidelines for preparing a resume.
- 8. The student will describe and prepare an employment application and a thank-you letter.
- 9. The student will identify how to prepare for a job interview.
- 10. The student will identify and describe effective communication strategies on the job as well as guidelines for effective human relations in the workplace.
- 11. The student will identify written and unwritten work rules, and appropriate work attitudes and the problem of absenteeism.
- 12. The student will identify the following work related forms: Form W-4, Work Permit Application, and Form 4-2.
- 13. The student will explain provisions of major employment laws.
- 14. The student will describe both employee and employer responsibilities in the workplace.
- 15. The student will compute payroll deductions and net pay.
- 16. The student will identify optional and required employee benefits and recognize their value.
- 17. The student will explain several flexible job arrangements.
- 18. The student will describe the role of unions and professional organizations in the workplace.
- 19. The student will conduct him or herself in a manner consistent with that of the business world:
  - Punctuality
  - Attendance
  - Attitude
  - Care of equipment
  - Preparedness
  - Neatness/accuracy
  - Time management
  - Listening skills