

# BUSINESS EDUCATION DEPARTMENT

## BUSINESS EDUCATION COURSES CAN BE USED AS ELECTIVE CREDITS

**CONTENT MISSION STATEMENT:** Business education provides a foundation for success for all students. The general body of knowledge contained in the business education curriculum is not only valuable for all students in today's world, but also is critical to the success of this country. Business education competencies are essential for all individuals in today's fast changing, competitive global economy. The business education standards have been developed by hundreds of business educators from the National Business Education Association. The members of the National Business Education Association strongly endorse and recommend that students of all ages and levels of accomplishment should be provided an opportunity to study the principles of business as they relate to their personal and professional lives. These standards are designed to develop students' comprehensive competence.

COURSE TITLES	CREDIT	GRADE LEVEL				PREREQUISITE
		9	10	11	12	
Accounting I	1		x	x	x	None
Financial Accounting*	.5			x	x	Accounting I
Managerial Accounting*	.5			x	x	Accounting I and Financial Accounting
Business Law	.5		x	x	x	None
Business Principles & Management	.5	x	x	x	x	None
Business Leadership	.5	x	x	x	x	None
Entertainment Marketing	.5	x	x	x	x	None
Computer Technology	.5	x	x	x	x	None
Digital Productions	.5	x	x	x	x	Computer Technology
Technology Internship	.5	x	x	x	x	None
Personal Finance*	.5		x	x	x	None
Professional Skills*	.5		x	x	x	None
Professional Internship /Work Experience	1				x	Professional Skills/Instructor Approval/ Application
Business/Entrepreneurship Academy*	1				x	Application/ Business Principles or Marketing/Instructor Approval

\* Dual Credit - Students enrolling in these courses must have an ACT or Compass score on file in the Student Services Office. See your counselor.

### Content Standards

The students will:

1. function as economically literate citizens through development of personal consumer economic skills, knowledge of social/government responsibility, and an understanding of business operations.
2. demonstrate interpersonal, teamwork, and leadership skills necessary to function in multicultural business settings.
3. develop career awareness and related skills to enable them to make viable career choices and become employable in a variety of business careers.
4. select and apply tools of technology as related to personal and business decision making.
5. communicate effectively as writers, listeners, and speakers in social/business settings.
6. use accounting procedures to make decisions about planning, organizing, and allocating resources.
7. apply the principles of law in personal and business settings.
8. prepare to become entrepreneurs by drawing from general understanding of all aspects of business.
9. understand the interrelationships of different functional areas of business and the impact of one component on another.
10. develop ability to participate in business transactions in the domestic and international arenas.

# 21st Century Skills

## Civic Literacy

- Understand the rights and responsibilities of each citizen and demonstrate the value of lifelong civic action.
- Understand how the government established by the Constitution embodies the enduring values and principles of democracy and republicanism.
- Understand the purpose and function of each of the three branches of government established by the Constitution.
- Understand the differences among the complex levels of local, state and national government and their inherent, expressed, and implied powers.
- Understand strategies for effective political action that impact local, state, and national governance.
- Understand how law and public policy are established at the local, state, and national levels.
- Understand how various political systems throughout the world define the rights and responsibilities of the individual.
- Understand the role of the United States in current world affairs.

## Employability Skills

- Communicate and work productively with others, incorporating different perspectives and cross cultural understanding, to increase innovation and the quality of work
- Adapt to various roles and responsibilities and work flexibly in climates of ambiguity and changing priorities.
- Demonstrate leadership skills, integrity, ethical behavior, and social responsibility while collaborating to achieve common goals.
- Demonstrate initiative and self-direction through high achievement and lifelong learning while exploring the ways individual talents and skills can be used for productive outcomes in personal and professional life.
- Demonstrate productivity and accountability by meeting high expectations

## Financial Literacy

- Demonstrate financial responsibility and planning skills to achieve financial goals for a lifetime of financial health.
- Manage money effectively by developing spending plans and selecting appropriate financial instruments to maintain positive cash flow.
- Make informed and responsible decisions about incurring and repaying debt to remain both creditworthy and financially secure.
- Evaluate and identify appropriate risk management options, including types of insurance, non-insurance, and identity protection.
- Assess the value, features, and planning processes associated with savings, investing, and asset building, and apply this knowledge to achieve long-term financial security with personal and entrepreneurial goals in a global market.
- Understand human, cultural, and societal issues related to financial literacy, and practice legal and ethical behavior.

## Health Literacy

- Demonstrate functional health literacy skills to obtain, interpret, understand and use basic health concepts to enhance personal, family, and community health.
- Synthesize interactive literacy and social skills to establish and monitor personal, family and community goals related to all aspects of health.
- Apply critical literacy/thinking skills related to personal, family and community wellness.
- Use media literacy skills to analyze media and other influences to effectively manage health risk situations and advocate for self and others.
- Demonstrate behaviors that foster healthy, active lifestyles for individuals and the benefit of society.

## Technology Literacy

- Demonstrate creative thinking, construct knowledge, and develop innovative products and processes using technology.
- Use digital media and environments to communicate and work collaboratively, including at a distance, to support individual learning and contribute to the learning of others.
- Apply digital tools to gather, evaluate, and use information.
- Demonstrate critical thinking skills using appropriate tools and resources to plan and conduct research, manage projects, solve problems and make informed decisions.
- Understand human, cultural, and societal issues related to technology and practice legal and ethical behavior.
- Demonstrate a sound understanding of technology concepts, systems and operations.

# BUSINESS EDUCATION PROGRAM SEQUENCE

**Business Administration**

**Sequence 1**

Computer Technology

Digital Productions

Accounting I

Business Principles

\*\*Professional Skills or Business Law

**Sequence 2**

Computer Technology

Digital Productions

Digital Productions

Accounting I

\*\*Business Academy

\*\*Professional Internship

**Accounting**

Accounting I

\*\*Financial Accounting

\*\*Managerial Accounting

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Business Principles or  
\*\*Professional Skills

OR

\*\*Business Academy

OR

Professional Internship

**Entrepreneurship**

**Sequence 1**

Business Principles

Computer Technology

Entertainment Marketing

Accounting I

Business Law

**Sequence 2**

Business Principles

Entertainment Marketing

Accounting I

\*\*Business Academy

**Other Electives**

**\*\*Personal Finance**

**\*\* Dual Credit**

For students interested in pursuing a future career in the above categories, it is recommended they complete a Program Sequence to be better prepared for post-secondary education of work place opportunities.

**ACCOUNTING I****020711****GRADES: 10-12****\*PREREQUISITE: NONE****1 CREDIT/2 TERMS**

Accounting is the language of business and is an integral aspect of all business activities. Mastery of fundamental accounting concepts, skills, and competencies is essential to making informed business decisions. Regardless of student's chosen course of study or career path, accounting prepares them to be educated business professionals and informed consumers. Accounting is a key course for anyone interested in business and a must for students interested in an accounting or business related career. The first-year course is for students to explore careers in accounting or careers in related fields where mastery of some accounting knowledge and skill is needed. Students are encouraged to take Accounting I during their sophomore or junior year - followed by college level classes offered at the high school (Financial and Managerial Accounting). By using accompanying working papers and practice sets, students will study the accounting cycle, principles, and concepts for profit motivated businesses. Students will explore the daily and financial activities of a business and technology is incorporated into this course.

Benchmarks - The accounting standards and benchmarks reflect the importance of being able to understand, interpret, and use accounting information to make financial decisions.

The students will:

- identify the educational requirements and career opportunities in the accounting area
- understand the role that accountants playing business and society
- describe the major types of business organizations in private enterprise economy and how accounting procedures differ for each type of business
- explain and apply the fundamental accounting equation
- understand the rules of debit and credit and record the necessary journal entries
- complete and explain the purpose of the various steps of the accounting cycle
- prepare checks, reconcile bank statements, and record the necessary entries
- apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity
- understand the language of business and be able to use vocabulary in applying accounting principles
- complete the accounting procedures for a sole proprietorship and a merchandising business
- prepare payroll and record the required entries
- find and correct errors in a manual accounting system
- prepare, interpret, and analyze financial statements using manual and computerized systems for both a service and merchandising business
- complete business simulations for a service and merchandising business.

Iowa Core Curriculum/21st Century Skills - The accounting standards also focus on the skills and competencies students need to acquire and develop as they further their education, prepare to enter the workforce, and pursue their chosen career path.

Student will utilize:

- strategic and critical thinking
- risk analysis
- problem solving and decision making
- communication
- teamwork and leadership
- the ability to employ and use technology
- an awareness of the legal and regulatory environment
- ethical responsibility

\*See department introduction for a description of Employability, Financial Literacy and Technology essential skills and benchmarks

**FINANCIAL ACCOUNTING****020731****GRADES: 11-12****\*PREREQUISITE:****ACCOUNTING I****.5 CREDIT/1 TERM****DUAL CREDIT**

This course offers dual credit from both Bettendorf High School and Scott Community College. This course is designed for the serious accounting and /or business students. The course is designed to provide advanced knowledge and college credit in the area of financial accounting. This class will use accounting in the decision making process. Information will be presented with a bias toward user orientation as opposed to preparer orientation. Course competencies will be developed in the areas of identifying the role of accounting in society, basic accounting and business terminology, concepts behind financial information, accepted accounting practices, analysis and interpretation of financial statements of sole proprietorships and corporations.

**Benchmarks**

The students will:

- identify the major policy setting bodies in the accounting profession and demonstrate and understanding of their roles
- explain the role of accounting in making business decisions.
- describe the major types of business organizations in private enterprise economy and how accounting procedures differ for each type of business
- apply and interpret the accounting concepts and principles.
- identify and describe the generally accepted accounting principles and how they impact the recording of financial transactions and development of financial statements
- explain the role of certain ratios in the decision making process for businesses.
- identify and perform concepts related to Cash Control, and Receivables.
- identify, explain and report debt financing, equity financing and other liabilities.
- assess and interpret the financial condition of a business through financial ratios analyzing profitability, liquidity and solvency to make informed business decisions
- demonstrate understanding of planning and control principles used to evaluate the performance of a company
- develop a working knowledge of an annual report and financial statements and how they are utilized in the business environment

Iowa Core Curriculum/21st Century Skills - The accounting standards also focus on the skills and competencies students need to acquire and develop as they further their education, prepare to enter the workforce, and pursue their chosen career path.

Student will utilize:

- strategic and critical thinking
- risk analysis
- problem solving and decision making
- communication
- teamwork and leadership
- the ability to employ and use technology
- an awareness of the legal and regulatory environment
- ethical responsibility

\*See department introduction for a description of Employability, Financial Literacy and Technology essential skills and benchmarks

**MANAGERIAL ACCOUNTING****020721****GRADES: 11-12****\*PREREQUISITE: ACCOUNTING I & FINANCIAL ACCOUNTING****.5 CREDIT/1 TERM****DUAL CREDIT**

This course offers dual credit from both Bettendorf High School and Scott Community College. This course emphasizes financial statement analysis, including the reporting of cash flows and managerial accounting as it relates to decision-making and to the manufacturing environment. This course serves as a foundation for other accounting courses for students planning careers in accounting, as well as providing for the needs for students in business administration. This class is a continuation of Financial Accounting. This class covers the following topics: Managerial Accounting, Job Order Cost Accounting, Process Cost Accounting, Activity-Based Costing, Cost-Volume-Profit Analysis, Incremental Analysis, Variable Costing, Pricing, Budgetary Planning, Budgetary Control and Responsibility Accounting, Standard Costs and Balanced Scorecard, Planning for Capital Investments, Statement of Cash Flows and Financial Analysis. Emphasis is given to managerial and cost analysis activities by exposing students to accounting principles and practices. This course not only serves as the foundation for other accounting courses, but also provides the literacy needed for students in business administration.

**Benchmarks**

The students will:

- distinguish and use different cost methods used in making business decisions
- describe and illustrate the reporting of cash flows, including cash flows from operating activities, investing activities, financing activities and significant non-cash transactions
- describe basic financial statement analytical procedures including horizontal and vertical analysis
- identify and discuss the general content areas of corporate annual reports
- define managerial accounting and describe its role in the management process
- differentiate between managerial and financial accounting
- differentiate between general accounting systems and cost accounting systems
- use job order cost information for decision-making
- understand and use budgetary components in preparing financial, production, labor and cash budgets
- describe desired characteristics of effective managerial accounting reports
- describe and illustrate basic principles of budgetary systems
- describe the managerial accountant's role in the decision-making process
- explain the nature and importance of capital investment analysis

Iowa Core Curriculum/21st Century Skills addressed in this course:

- Employability Skills
- Financial Literacy

\*See department introduction for a description of Employability and Financial Literacy essential skills and benchmarks.

**NOT OFFERED 2018 - 2019**

**BUSINESS LAW**

**276311**

**GRADES: 10-12**

**\*PREREQUISITE: NONE**

**.5 CREDIT/1 TERM**

In Business Law, students are introduced to the fundamentals of criminal and civil law. This course also introduces the core of business law fundamentals - the law of contracts, bankruptcy, property, employee discrimination, employee injuries, product liability, ethics, and wills. The topics take on added meaning and interest as real-life situations are used from both local and historically important cases.

Benchmarks

The students will:

- identify basic legal rights/responsibilities and apply them to consumers, citizens, and workers.
- demonstrate a respect for law and explain how the legal system functions.
- explain the purpose, format, and uses of a variety of common legal documents.
- analyze the relationships among contract law and consumer law.
- analyze the role and importance of agency law and employment law.
- describe the major types of business organizations operating within the socioeconomic arena of the national and international marketplace today and in the future.
- explain the legal rules that apply to personal property and real property.
- explain how advances in computer technology impact areas such as property law, contract law, criminal law, and international law.
- demonstrate a working vocabulary of the most frequently used legal terms.
- demonstrate decision-making, analysis, and application skills in solving legal situations.
- ethical decision making process
- application of civil law

\*See department introduction for a description of Employability and Financial Literacy essential skills and benchmarks.

**BUSINESS PRINCIPLES AND MANAGEMENT**

**022111**

**GRADES: 9-12**

**\*PREREQUISITE: NONE**

**.5 CREDIT/1 TERM**

Students in Business Principles and Management produce their own business plan and help local businesses solve current business challenges. Students learn how businesses become successful and practice the skills needed to contribute as an employee of any company. Behind the scenes looks at local and national businesses help students learn from the mistakes and successes of others. Class challenges and games provide fun, interactive ways to learn new skills or business concepts. If you like to watch Shark Tank and Undercover Boss, or like to play Coffee Shop online, this class is for you!

Benchmarks

The students will:

- identify the characteristics of business including the social and economic environmental concepts.
- discuss the legal aspects of business and the various forms of business organization.
- analyze organizational communications and roles of automated information management systems.
- explain the process of developing the product or service mix in response to market opportunities.
- discuss risk management and how businesses insure against potential losses.
- describe the factors involved in Human Resources Management.
- identify various business management functions and responsibilities including leadership, organization, and decision-making skills.
- calculate present/future values
- perform a corporate analysis

\*See department introduction for a description of Employability, Financial Literacy and Civic Literacy essential skills and benchmarks

**BUSINESS LEADERSHIP**

**023111**

**GRADES: 9-12**

**\*PREREQUISITE: NONE**

**.5 CREDIT/1 TERM**

Business Leadership will provide students with hands-on opportunities to grow seven core business leadership skills: communication, group dynamics, self-awareness, goal setting, leadership, organization and managerial skills, and efficient use of technology. Students will connect with business professionals and experts to mentor, support, and enrich students in the above skill areas. This course will create impactful and meaningful experiences using the Future Business Leaders of America framework and goals. Students will link the classroom to the community in this practical, real-world course.

**Benchmarks**

The students will:

- demonstrate leadership skills, integrity, ethical behavior, and social responsibility while collaborating to achieve common goals.
- demonstrate initiative and self-direction through high achievement and lifelong learning while exploring the ways individual talents and skills can be used for productive outcomes in personal and professional life.
- communicate and work productively with others, incorporating different perspectives and cross cultural understanding, to increase innovation and the quality of work.
- demonstrate productivity and accountability by meeting high expectations.
- develop individual projects that contribute to the improvement of home, business, and community.
- develop character and prepare for useful citizenship.
- develop competent, aggressive business leadership

**ENTERTAINMENT MARKETING**

**022411**

**GRADES: 9-12**

**\*PREREQUISITE: NONE**

**.5 CREDIT/1 TERM**

Entertainment marketing is a highly interactive, hands-on class that introduces students to the world of marketing. Students in this course create original, entertaining content for an online audience and apply marketing principles to build a base of viewers. Just like the real world, student teams participate against one another to see who can earn the most (fake) money. To be successful in this class, bring your best effort and competitive spirit to learn how marketing professionals persuade customers to buy.

**Benchmarks**

The students will:

- control pricing, promotion, location, merchandising, and market research in a business.
- identify marketing/entrepreneurship functions and explain their importance for business.
- explain why businesses need marketing information/research to solve problems.
- describe elements of a marketing strategy and the influence it has on business plans.
- identify the necessary components in writing and implementing an effective business/marketing plan.
- analyze marketing in new product development and the process used to develop new products and services.
- discuss the characteristics and features of successful entrepreneurs and viable business opportunities.
- describe the role of advertising, personal selling, and trained personnel in the marketing mix.
- apply forecasting principles and methods to determine sales potential.
- discuss using ethical standards in marketing and adapting practices and procedures to ongoing economic, technical, and educational developments in society.

Iowa Core Curriculum/21st Century Skills addressed in this course:

- Employability Skills





about how to produce music on studio equipment and how to produce videos using cameras, go pros, and even a drone. Sign up and figure out how you could step up your producing skills.

Benchmarks:

The students will:

- knowing about and knowing how to collect and/or retrieve information.
- applying an existing organizational or classification scheme.
- interpreting and representing information - summarizing, comparing, and contrasting.
- making judgments about the quality, relevance, usefulness, or efficiency of information.
- generating information by adapting, applying, designing, inventing, or authoring information.
- communicate information persuasively to meet needs of various audiences through use of an appropriate medium.

Iowa Core Curriculum/21st Century Skills addressed in this course:

- Employability Skills
- Financial Literacy
- Technology Literacy

\*See department introduction for a description of Employability, Financial Literacy and Technology essential skills and benchmarks

### **TECHNOLOGY INTERNSHIP**

**020514**

**GRADES: 9-12**

**\*PREREQUISITE: NONE**

**.5 CREDIT/1 TERM**

If you have a passion for technology, then this is the class for you. Each student in this course chooses a “technology pathway”, or something he/she is passionate about in technology. Students then create their own projects and goals in order to learn. 3D modeling and animation, video game design and development, programming, or app development are just a few of the options you can study in this semi-independent, project-based class.

Students are given the time, resources, and support to accomplish their technology goals. So if you want to become the next world class programmer, or develop the landscape for the next famous game, then sign up for Technology Internship and see how far your passion for technology can take you.

Benchmarks

The students will:

- access Information: understanding and knowing how to collect and/or retrieve information.
- manage Technology: applying an existing organizational or classification scheme.
- integrate Technology: interpreting and representing information by summarizing, comparing and contrasting.
- evaluate Technology: make judgments about the quality, relevance, usefulness, or efficiency of information.
- create Technology: generating information by adapting, applying, designing, inventing, or authoring information

### **PERSONAL FINANCE**

**020631**

**GRADES: 10-12**

**\*PREREQUISITE: NONE**

**.5 CREDIT/1 TERM**

#### **DUAL CREDIT**

Financial planning - your roadmap to financial success! With an emphasis on real-life situations and applications, students will use materials from the Family Economics and Financial Education, the Jump\$tart Coalition for Personal Financial Literacy, Practical Money Skills as well as online resources to focus on financial literacy, choices and decisions. They will also take part in a Stock Market Game and hear from financial experts. Students will explore financial planning, financial statements, consumer decision-making, financial services, consumer credit, investing and insurance.

Benchmarks

The students will:

- understand the financial planning process.
- explore career options based on their desired lifestyle.
- understand the connection between income, expenses, assets and liabilities.
- make wise financial decisions.
- select among the various savings options.
- research and utilize investment information.
- recognize and victim-proof themselves against fraud and consumer scams.
- explain the advantages, disadvantages, costs and laws involved with consumer credit.

- examine the benefits and features of insurance.
- utilize online resources to conduct financial research and make financial decisions.

Iowa Core Curriculum/21st Century Skills addressed in this course:

- Employability Skills
- Financial Literacy
- Technology Literacy

\*See department introduction for a description of Employability, Financial Literacy and Technology essential skills and benchmarks

**PROFESSIONAL SKILLS**

**029811**

**GRADES: 10-12**

**\*PREREQUISITE: NONE**

**.5 CREDIT/1 TERM**

**DUAL CREDIT**

This course provides an opportunity for students to explore careers and identify career pathways based on individual interests and goals. This class covers topics designed to help students succeed in the world of work: career exploration, job application process, human relations, and goal-setting. This course serves as a prerequisite to the Professional Internship/Work Experience Program which can be taken as a senior.

**Benchmarks**

The students will:

- complete interest inventories and make connections to Career Pathways.
- conduct post-secondary/career research and planning.
- understand the job application process including resumes, interviewing and networking.
- assess workplace readiness skills and employability competencies.
- analyze the importance of Workplace soft skills.
- integrate technology applications.

Iowa Core Curriculum/21st Century Skills addressed in this course:

- Employability Skills
- Financial Literacy
- Technology Literacy

\*See department introduction for a description of Employability, Financial Literacy and Technology essential skills and benchmarks

**PROFESSIONAL INTERNSHIP/WORK EXPERIENCE**

**029711**

**GRADE: 12**

**\*PREREQUISITE: PROFESSIONAL SKILLS/**

**1 CREDIT/ 2 TERMS**

**INSTRUCTOR APPROVAL/APPLICATION**

**PROFESSIONAL INTERNSHIP**

**1 CREDIT/2 TERMS**

This senior-year course provides an opportunity for students to prepare for their future careers by coordinating an internship linking their interests and goals with experience in the workplace. Emphasis is placed on personal and professional development in a variety of occupational areas. This will give students a chance to explore career pathways before committing to a post-secondary major. It will also allow students the chance to network with area professionals which will lead to more opportunities for them and BHS in the future. Certain guidelines and expectations of students are closely monitored since the program is designed to be a training program and an extension of the school setting. Students will be evaluated on a quarterly basis.

Upon acceptance into the internship program, the coordinating instructor will assist in finding a suitable placement for the intern. The student will be given a supervisor and will be assigned to work for an average of 6 hours per week for the term. Enrollment in the Professional Internship Program is limited each semester. Students enroll for 2 terms of this course, earning .5 credit for each term. This course is designed to give students a start in a possible area of interest for college and a stepping stone to a future career. Students may participate in many career pathways including Agriscience, Arts and Communications, Business Marketing and Management, Engineering, Industrial Science, Family and Human Services and Health Sciences.

**WORK EXPERIENCE**

**1 CREDIT/2 TERMS**

The second component, Work Experience provides credit for those students already employed. Students entering the program must have employment within the first five days of the school term, will have taken the Professional Skills course and must provide satisfactory application materials.

Work Experience provides seniors the opportunity to receive on-the-job training in area businesses and industries. Students will also meet weekly in a classroom setting to explore job-related issues including Conflict Resolution, Teamwork, Health and Safety and Communication Skills. The student is employed for a minimum of 12 hours a week for the entire term in business, home economics, health, food sales and services, marketing, trades, industries, and technical areas. A training agreement is signed in which the employer, parent, student, and coordinator agree to conditions of employment. Certain guidelines and expectations of students are closely monitored since the program is designed to be a training program and an extension of the school setting. Students will be evaluated on a quarterly basis. Students may participate for up to two (2) terms.

#### Benchmarks

Students will:

- demonstrate leadership and social skills essential in the profession.
- exemplify appropriate behavior and project a professional attitude and image.
- develop a good working relationship with co-workers and supervisors.
- demonstrate the ability to perform tasks and projects with an appropriate level of supervision.
- demonstrate the ability to communicate effectively in a professional setting.
- use and discuss importance of interpersonal skills.
- identify ethical concepts, including integrity and confidentiality, related to the business environment.
- develop a presentation highlighting the experience, including organizational structure, responsibilities, and future plans.

Iowa Core Curriculum/21st Century Skills addressed in this course:

- Employability Skills
- Technology Literacy

\*See department introduction for a description of Employability and Technology essential skills and benchmarks