

Lake Mills School District

Year at a Glance Scope and Sequence for Career and Technical Education

Overarching Goal of the Curricular Area: Through technical skills and employability development students are able to apply and relate academic knowledge.

Introduction to Business Grades 9-10

Unit Theme	Unit Goal	Enduring Understandings for the Unit	Essential Questions for the Unit
Economics	Students will apply their knowledge and understanding of the economy as a whole and use that knowledge to function as a citizen, wage earner, and consumer.	Understand that a nation's overall levels of income, employment and inflation are determined by the interaction of spending and production decisions made by everyone in the economy Understand that economic decision-making requires making choices about costs, benefits and allocation of resources	Why is understanding global issues, trends, competitors, and customers so important? Why do so many companies fail at this?
Functions of Business	Students will effectively perform the many complex functions to run a successful business.	Understand that the role of human resources, management, sales and marketing and accounting each have their own intricate responsibilities Understand that many careers in business overlap and a business degree can be transferable to many functions within a business	Why is an employee who has a greater understanding of all functions of a business a more valuable employee? Is a more profitable business one who masters all functions of business when running their company?
Business Careers	Students will design a career portfolio utilizing a variety of resources when making career and educational decisions.	Understand that business careers are transferable in the workplace Understand that employees will likely change jobs many times throughout their career Understand that social media can be used to enhance a career path but can also be devastating if used inappropriately	What options for post-secondary education are the right path for my interests and goals? What courses should I take to accomplish my goals?
Entrepreneurship	Students will create a business plan in order to analyze all facets of running their own business while understanding the advantages and disadvantages of entrepreneurship.	Understand that successful business leaders have common characteristics and skills Understand that business owners have a higher rate of success when proper research and detailed plans are completed prior to execution Understand that passion and even a good product/service is not enough to be successful	What plan should I have to be a successful entrepreneur? Do all entrepreneurs possess similar skills and characteristics? Why do some businesses succeed while others fail?
International Business	Students will adapt business situations to demonstrate understanding of business and cultural differences in a global market.	Understand that international trade relationships have an impact on the economy and society Understand that nations are dependent on each other Understand that communication, etiquette and organizational hierarchy affect international business	Why trade with other countries? Should everyone experience travel in order to build empathy and global awareness?

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Business and Personal Law Grades 10 -12

Unit Theme	Unit Goal	Enduring Understandings for the Unit	Essential Questions for the Unit
Ethical Foundation and Constitution	Students will apply knowledge of constitution and why we need laws to a written assessment	Understand that ethics and the law play a vital role in our daily lives as citizens and as business professionals Understand that the U.S. Constitution is the foundation of our legal system	Why is the U.S. constitution the law of the land from which all laws derive their power? Should the U.S. Constitution be changed?
Legal Rights and Responsibilities	Students will apply individual research to collaborative group research regarding the Bill of Rights and transfer that knowledge and research to written assessment	Understand that turning 18 years old means you have certain legal responsibilities Understand that knowing your legal rights is important as an adult if you were to find yourself in legal trouble	What are the advantages of turning 18 (becoming an adult)? Is the Bill of Rights still relevant?
Court Systems	Students will dissect WI Supreme Court case prior to visit and adjust opinions and summary based on actual experience	Understand that each level of government handles different cases depending on jurisdiction Understand that cases can be appealed depending on circumstances	What are the key factors to consider when determining the jurisdiction of federal, state and local court systems? Is the appeals process a waste of taxpayer money?
Contract Law	Students will perform effectively in role play scenarios regarding contract liability and be able to explain elements of a legally binding contract	Understand that consumers encounter contracts in personal and business transactions daily Understand that businesses and individuals must follow a set of procedures to conduct business Understand that contract law makes up the foundation for business law	Why is it important for some contracts to be in writing? Is it always a better idea to have a contract in writing?
Law Related Careers	Students will design an online poster of aspects of law-related career chosen and present to class	Understand that there are many career opportunities in the legal field Understand that the educational requirements differ based on the legal occupation	Why would someone want to go to school to be a lawyer or a judge? Does the salary of a lawyer outweigh the cost of law school?
Criminal and Civil Law – Trial Procedures	Students will prepare roles and perform effectively in a mock trial.	Understand that the U.S. has a process for civil litigation and criminal trial proceedings Understand that criminal and civil trial procedures are differentiated by whether or not the act is a crime or a tort	What qualities make up a successful lawyer? Is our legal system appropriately efficient?

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Marketing Grades 11-12

Unit Theme	Unit Goal	Enduring Understandings for the Unit	Essential Questions for the Unit
Product/Price	Students will create a cereal brand and design a cereal box	Understand that developing a product has many components to consider Understand that marketing is being proactive and a plan should be developed during the creation phase Understand that a product's dollar value is only what consumers are willing to pay for it Understand that there all costs are to be considered when setting a price of a product/service	How does supply and demand affect price? Is profit the ultimate goal when setting a price?
Place/Promotion	Students will innovate a plan for a hands-on lemonade stand incorporating all the elements of the marketing mix	Understand that location is a crucial decision for a business Understand that there are many components to running a successful business Understand that the goal of marketing is to create a satisfying exchange (happy customer)	Should every business have an online presence? Which element of the marketing mix is the most important?
Sales	Students will perform an effective sales pitch	Understand that net profit is the indicator of success not sales Understand that a successful sale is ultimately a satisfied customer	Is the sales strategy important, as long as the sale is made? How do you determine a niche in the market?
Marketing Plan	Students will create a written, detailed marketing plan including conducting market research	Understand that a detailed marketing plan researched in advance will result in a better chance of overall success Understand that marketing strategies change over time	Why is it important to be proactive with marketing strategies? What factors affect marketing strategies?
Fashion, Sports and International Marketing	Students will self-assess their own interests and abilities to determine interest in specialized areas of marketing	Understand that marketing principles apply to many specialized areas Understand that marketing presents opportunities in all areas of business	Which specialized area of marketing would be most lucrative? What education is recommended if you want to specialize in a particular business area?

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Accounting (First Semester) Grades 11-12

Unit Theme	Unit Goal	Enduring Understandings for the Unit	Essential Questions for the Unit
What is Accounting?	Students will apply introductory information to questions posed in various forms	Understand that accounting is a primary function of business Understand that to really understand your business you need to understand the numbers	How does accounting relate to the financial objectives of the business? Do current events affect the accounting profession?
Business Transactions	Students will perform effectively on daily review of transaction analysis	Understand that every financial transaction of a business needs to be documented and accounted for Understand that the accounting equation must balance at all times	Should all businesses adopt the double entry accounting system? Is manual accounting the best way to learn the accounting system?
Measuring Business Income	Students will apply business decisions based on financial statement evaluations	Understand that accounting periods are established to measure and compare business income Understand that net income is only one way to assess the worth of a business	Should a business use the cash basis or accrual basis of accounting? How does a business determine the length of their fiscal period?
Completion of Accounting Cycle	Students will create worksheets to prepare financial statements	Understand that the accuracy of financial statements is essential Understand that closing the books at the end of the fiscal allows business owners/business executives to compare fiscal periods and make business decisions	Are adjusting, closing and reverse entries all necessary to complete the accounting cycle? Should GAAP principles be followed for all types of businesses? Are all financial statements necessary?

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Accounting (Second Semester) Grades 11-12

Unit Theme	Unit Goal	Enduring Understandings for the Unit	Essential Questions for the Unit
Accounting for Merchandising Corporation	Students will design an inventory process and test its effectiveness by completing a periodic inventory of the school store	<p>Understand that accurate inventory procedures are essential for a merchandising corporation to manage assets</p> <p>Understand that a business needs to choose an inventory system that works for the type of business</p>	<p>Is accounting for a merchandising business more complicated?</p> <p>How does an inventory system affect the bottom line for a business?</p>
Accounting Systems	Students will perform effectively by completing working papers using special journals and controlling accounts	<p>Understand that as a company grows special journals are necessary to organize accounting function and provide more detail</p> <p>Understand that a business needs to know at all times what their total accounts payable/accounts receivable is as well as the amount owed or expected to receive is for each individual company</p>	<p>At what point should special journals be implemented?</p> <p>How much is an acceptable amount to owe in accounts payable?</p>
Internal Controls and Cash Transactions	Students will create a presentation with internal control recommendations	<p>Understand that proper internal controls must be utilized to achieve financial control in a business enterprise</p> <p>Understand that all accounting entries must have documentation in the form of a source document</p>	<p>What are internal controls and how are they utilized to achieve financial control?</p> <p>What are the objectives of cash management and the internal controls associated with cash?</p>
Payroll and Taxes	Students will apply tax laws and prepare a biweekly payroll and appropriate payroll reporting	<p>Understand that an accountant must keep up-to-date on payroll tax laws</p> <p>Understand that the government requires certain payroll reporting and accountants need to know how to complete those forms and submit them on time</p>	<p>How do you prepare payroll, taxes and reports for a business?</p> <p>What transactions are used to pay and record withholding and payroll taxes?</p>

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Advanced Accounting/Independent Business (First Semester) Grades 11-12

Unit Theme	Unit Goal	Enduring Understandings for the Unit	Essential Questions for the Unit
Review of First Year Accounting	Students will apply book knowledge of accounting functions for a full business cycle for a service business and a merchandising corporation	Understand that every financial transaction of a business needs to be documented and accounted for Understand that the accounting equation must balance at all times Understand that closing the books at the end of the fiscal allows business owners/business executives to compare fiscal periods and make business decisions	How does accounting relate to the financial objectives of the business? Should all businesses adopt the double entry accounting system?
Accounting – School Store	Students will apply book knowledge of accounting journals for hands-on real life store operations.	Understand that the accuracy of financial statements is essential Understand that to really understand your business you need to understand the numbers	Is it necessary for a small business to implement an accounting system? What term fiscal period is most appropriate for a business?
Inventory – School Store	Students will apply book knowledge of inventory for hands-on real life store operations.	Understand that accurate inventory procedures are essential for a merchandising corporation to manage assets Understand that a business needs to choose an inventory system that works for the type of business	Which inventory system should a business implement? Why is an inventory procedure an important function in having accurate financial records?
Sales and Marketing – School Store	Students will apply book knowledge of sales and marketing for hands-on real life store operations.	Understand that a carefully crafted combination of sales and marketing is vital for successful business growth Understand that marketing is the process by which an organization creates and keeps customers by creating something of value for them	Should marketing of a business be proactive or reactive? Is the ultimate goal attained if a customer purchases the product?

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Advanced Accounting/Independent Business (Second Semester) Grades 11-12

Unit Theme	Unit Goal	Enduring Understandings for the Unit	Essential Questions for the Unit
Accounting Career Research	Students will organize an interview and design a presentation to share findings in addition to self-assessing their own characteristics/skills/desires	Understand that there are a multitude of lucrative opportunities in the accounting field Understand that an accounting degree is very transferable to other careers	How does an accounting career differ from the stereotypes? Is it better to work in public or private accounting?
Forensic Accounting Research/Presentation	Students will create and perform effectively at annual accounting competition	Understand that internal controls are an essential part of a successful business Understand that protecting a business' finances is worth the time, energy and money to have proper controls in place and forensic accountants specialize in this area Understand that giving an effective presentation takes planning and practice	Why is the forensic accounting field growing? What is the best route to take to specialize in forensic accounting?
Departmental and Managerial Accounting	Students will solve accounting equations related to departmental and cost accounting	Understand that the amount of detail and accounting strategies change according to the size and type of company Understand that the greater amount of detail in the accounting gives more information for managers to make more informed business decisions	At what point should a company decide to hire their own internal accountants? How many separate departments should a company have?
Excel	Students will apply advanced Excel knowledge to create formulas to complete various tasks	Understand that Excel is a demanded skill in the workplace Understand that Excel is used for creating spreadsheets of data that you need calculations for and intend to alter data and use more than once Understand that Excel has many advanced features that should be explored to fully utilize its potential	Why is Excel so widely used in the workplace? Why should someone use Excel vs. Google spreadsheet?

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Personal Finance Grades 11-12

Unit Theme	Unit Goal	Enduring Understandings for the Unit	Essential Questions for the Unit
Goals and Budgeting	Students will perform effectively the process of setting goals and using those goals to guide their financial decisions	Understand that goal setting is a way to identify what one wants to accomplish and within what timeframe Understand that managing finances should be a routine part of life	How do we make decisions in a world with limited resources? Does everyone need to budget to reach goals? What can we do to reach our goals for the future?
Saving and Investing	Students will apply knowledge of various saving and investment vehicles to make personal choices.	Understand that there is a risk and reward relationship to investing Understand that investing does not require high level of understanding (anyone can do it!) Understand that to meet long-term goals requires a diverse portfolio of saving/investment options	Do you have to invest to build wealth? How can we save each day to reach our goals?
Credit	Students will apply knowledge of credit card terms to comparing credit card offers and making an informed decision	Understand that personal choices affect long-term financial stability Understand that credit scores directly impact ability to obtain credit and how much you will pay for credit Understand that loan length and interest rate are two most important factors when considering a loan	What is the cost of credit? What are the advantages and disadvantages of credit?
Insurance	Students will create a video to represent understanding of various forms of insurance	Understand that protecting ones assets is an important part of financial responsibility Understand that insurance needs vary from person to person Understand that weighing the risk is part of making insurance decisions	How can one manage risk? How do you choose insurance that is right for you? How do you know how much insurance you need?
Identify Theft	Students will design a printed marketing piece that will "get the word out" on a specific topic of identity theft to warn the public	Understand that protecting your identity is your responsibility Understand that you should safeguard information to protect yourself Understand that there are specific steps to take if you suspect your identity has been tampered with depending on the circumstance	What are the consequences of identity theft? What steps can you take to prevent identity theft?