At the heart of every responsibly led business is someone that can crunch numbers to highlight efficiency and good business practice. Are you that someone?



#### **Pathway Description:**

This pathway equips students with the skills and knowledge to record and analyze records to make sounds financial decisions. The curriculum guides students to learn the tools, strategies, and systems used to maintain, monitor, and control financial resources. Students learn about budgeting, money management skills, and using financial resources appropriately. In addition, students in this pathway can complete the steps of the accounting cycle for a sole-proprietorship and a corporation.

### **Key Competencies:**

- Learn basic concepts for saving and identify the level of risk involved with investment options.
- Explore different types of credit and understand the power of compounding interest.
- Develop and assess the impact of different spending plans to make informed choices.
- Distinguish between the various types of investment options and compare these investments for profitability.
- Understand the types of debt consumers encounter.
- Identify different types of insurance and the appropriate need for each
- Understand and apply the formal accounting procedures for recording and posting transactions for a sole proprietorship or a corporation.
- List and define each part of the accounting equation and demonstrate accuracy in balancing equations.
- Explain how accounts are used and affected in business transactions.
- Apply the rules of debit and credit to asset, liability, owner's equity, revenue, expense, and withdrawal
  accounts.
- Demonstrate accuracy in analyzing and journalizing business transactions, completing a trial balance, and a post-closing trial balance.
- Create an Income Statement, Statement of Changes in Owner's Equity, and Balance Sheet.
- Journalize and post-adjusting and closing entries.
- Demonstrate the accurate way to reconcile a bank statement.

### Courses (HS Credits):

B019 Business 101 (2)
B001 Accounting I (2)
B020 Accounting II (2)
B050 Accounting III (2)
B600 Introduction to Business (1)
B601 Principles of Management (1)
B602 Human Resource Management (1)
B605 Principles of Marketing (1)

**Total College Credits: 12** 

# Annual National Average Salary for a Budget Analyst: \$73,800

# **Career Opportunities:**

Actuary	Accounts Receivable/Payable Manager
Banking or Lending Officer	Financial Analyst
Fraud Investigator	Insurance Professional
Loan Specialist	Payroll Manager
Portfolio/Investment Specialist	Stockbroker

