

Business Curriculum/Technology Curriculum:

Personal Finance: code 033000-The goal of personal finance is to help students become financially responsible, conscientious members of society. This course develops student understanding and skills in money management; budgeting; financial goal attainment; use of credit; insurance; investments; and consumer rights and responsibilities. Application of academic concepts, technology, and career planning are integrated throughout the curriculum.

Nebraska Standards:

Standard 1. Students will develop and evaluate a plan to manage their money to achieve personal goals.

Standard 2. Students will evaluate financial institutions and the services provided.

Standard 3. Students will evaluate savings and investment strategies to achieve financial goals.

Standard 4. Students will understand strategies used to establish, build, maintain, monitor, and control credit.

Standard 5. Students will apply decision-making skills and models to maximize consumer satisfaction when buying goods and services.

Standard 6. Students will understand perils and risks in life and how to protect against the consequences of risk.

Resources, Topics Covered:

Foundations in Personal Finance Financial Peace School Curriculum

- Unit 1 Saving and Investing
 - Savings
 - Investment Options
 - Wealth Building and College Savings
- Unit 2 Credit and Debt
 - Dangers of Debt
 - Consumer Awareness
 - Credit Bureaus and Collection Practices
- Unit 3 Financial Responsibility and Money Management
 - Budgeting 101
 - Bargain Shopping
 - Relating with Money

- . Unit 4 Insurance/Risk Management and Income/Careers
 - Career Choices and Taxes
 - Ins and Outs of Insurances

Real Estate and Mortgages

Tax for Teens Curriculum

- Introduction
- I've Got a Job! What's a W-4
 - Exempt Status
 - I Don't Qualify for Exempt Status, so What Do I Do?
 - What if I make a Mistake?
- Where's All the Money I Earned?
 - Payroll Taxes
 - The Paycheck Stub
- What's This, More Forms? W-2's and 1099-INTS
- Am I Required to File a Tax Return?
- How do I File the 1040EZ
 - Filling out the 1040EZ Form
 - I Don't Want to Pay, What Could I Have Done Differently?
 - What Can I Do Now?
 - I Didn't Make Much Money, So Why Should I Be Paying Taxes?
 - Can't the Government Collect Money in Other Ways?
 - Where's My Money Going Anyway?
- How Do I File the 1040 Form?
 - Filling Out the 1040 Form: Preliminary Matters
 - Filing Status and Exemptions
 - What is Income?
 - Exclusions from Income
 - Adjusted Gross Income
 - Tax & Credits
 - Other Taxes
 - Payments
 - Refund or Amount Owed
 - Wrapping Up
- Conclusion

Other Resources:

- <http://www.consumerjungle.org>
- <http://www.practicalmoneyskills.com>
- <http://jumpstart.org>
- <http://fefe.arizona.edu/>
- <http://www.moneyinstructor.com>

Introduction to Business, Marketing and Management: code 032300 -This course is designed as an introductory overview of the Business, Marketing and Management Career Field. Units of study include economic systems, forms of business ownership, management, marketing, and accounting. Career opportunities will also be explored.

Nebraska Standards:

Standard 1. Students will understand the basic concepts of economics in relation to the individual and society.

Standard 2. Students will analyze the organization of a business.

Standard 3: Students will recognize managements contribution to business success.

Standard 4. Students will identify fundamental marketing concepts.

Standard 5. Students will acquire a foundational knowledge of accounting to understand its nature and scope.

Resources, Topics Covered:

Learning, Earning, and Investing – High School

- Basics of Financial Investing
 - Why Save?
 - Investors and Investments
 - Invest in Yourself
 - What is a Stock?
 - Reading the Financial Pages
 - What is a Bond?
 - What Are Mutual Funds?
 - How to Buy and Sell Stocks and Bonds
- The Markets
 - What is a Stock Market?
 - The Language of Financial Markets
 - Financial Institutions in the US Economy
- Financial Planning
 - Building Wealth over the Long Term
 - Researching Companies
 - Credit: Your Best Friend or Your Worst Enemy
 - Why Don't People Save?
 - What We've Learned
- The Markets and the Economy
 - How Financial Institutions Help Businesses Grow
 - How Are Stock Prices Determined?
 - The Role of Government in Financial Markets
 - The Stock Market and the Economy: Can You Forecast the Future?
 - Lessons from History: Stock Market Crashes
 - Investing Internationally: Currency Value Changes

Investing Involves Decision Making

Introduction to Business

- Business in the Global Economic Environment
 - Economic Decisions and Systems
 - Economic Activity
 - Business in the Global Economy
 - Social Responsibility of Business & Government
- Business Organization and Management
 - Business Organization
 - Entrepreneurship and Small Business Management
 - Management and Leadership
 - Human Resources, Culture, and Diversity
 - Career Planning and Development
- Business Operations and Technology
 - Marketing
 - Business and Technology
 - Financial Management
 - Production and Business Operations
 - Risk Management
- Personal Financial Management
 - Consumers in the Global Economy
 - Money Management and Financial Planning
 - Banking and Financial Services
 - Consumer Credit
 - Savings and Investment Strategies
 - Insurance

Additional Resources:

- Virtual Economics Flash Drive from the Council for Economic Education

Internet Resources

(these resources will be used to reinforce the units of study)

- <http://www.consumerjungle.org>
- <http://www.practicalmoneyskills.com>
- <http://jumpstart.org>
- <http://fefe.arizona.edu/>
- <http://www.moneyinstructor.com>

Accounting : code 030300-This two-semester course covers sole proprietorship accounting principles involved in the preparation and maintenance of financial records concerned with business management and operations. It is a comprehensive introduction to basic accounting including recording, summarizing and reporting, principles of income measurement and asset valuation, accounting systems and controls. Students are exposed to careers in the accounting field and are given the opportunity to perform accounting applications using the computer. An introduction to partnerships and corporations may be included

Nebraska Standards:

Standard 1. Students will complete and explain the purpose of the steps of the accounting cycle.

Standard 2. Students will apply generally accepted accounting principles (GAAP) to determine the value of assets, liabilities, and equity.

Standard 3. Students will prepare, interpret, and analyze financial statements for various types of business.

Standard 4. Students will apply appropriate accounting principles to payroll, income taxation, and various forms of ownership.

Standard 5. Students will investigate accounting-related career opportunities, workplace skills, and ethics related to the field of accounting .

Resources and Topics Covered:

Text – Century 21 Accounting, 9e Edition

- Starting A Proprietorship
 - The Accounting Equation
 - How Business Activities Change the Accounting Equation
 - How Transactions Change Owner’s Equity in an Accounting Equation
- Analyzing Transactions Into Debit and Credit Parts
 - Using T Accounts
 - Analyzing How Transactions Affect Accounts
 - Analyzing How Transactions Affect Owner’s Equity Accounts
- Journalizing Transactions
 - Journals, Source Documents, and Recording Entries in a Journal
 - Journalizing Buying Insurance, Buying on Account, and Paying on Account
 - Journalizing Transactions that Affect Owner’s Equity and Receiving Cash on Account
 - Proving and Ruling a Journal

- Posting To A General Ledger
 - Preparing a Chart of Accounts
 - Posting Separate Accounts from a Journal to a General Ledger
 - Posting Column Totals from a Journal to a General Ledger
 - Posting Column Totals from a Journal to a General Ledger
 - Completed Accounting Forms and Making Correcting Entries
- Cash Control Systems
 - Checking Accounts
 - Bank Reconciliation
 - Dishonored Checks and Electronic Banking
 - Petty Cash
- Work Sheet For a Service Business
 - Creating a Work Sheet
 - Planning Adjusting Entries on a Work Sheet
 - Extending Financial Statement Information on a Work Sheet
 - Finding and Correcting Errors on the Work Sheet
- Financial Statements for a Proprietorship
 - Preparing an Information on a Work Sheet
- Recording Adjusting and Closing Entries for a Service Business
- Journalizing Purchases and Cash Payments
 - Journalizing Purchases Using a Purchases Journal
 - Journalizing Cash Payments Using a Cash Payments Journal
 - Performing Additional Cash Payments Journal Operations
 - Journalizing Other Transactions Using a General Journal
- Journalizing Sales and Cash Receipts Using Special Journals
 - Journalizing Sales on Account Using a Sales Journal
 - Journalizing Cash Receipts Using a Cash Receipts Journal
 - Recording Transactions Using a General Journal
- Posting to General and Subsidiary Ledgers
 - Posting to an Accounts Payable Ledger
 - Posting to an Accounts Receivable Ledger
 - Posting from Journals to a General Ledger
 - Posting Special Journal Totals to a General Ledger
 - Correcting Errors in Subsidiary Ledger Accounts
- Preparing Payroll Records
 - Preparing Payroll Time Cards
 - Determining Payroll Tax Withholding
 - Preparing Payroll Records
 - Preparing Payroll Checks
- Payroll Accounting, Taxes, and Reports
 - Recording a Payroll
 - Recording Employer Payroll Taxes
 - Reporting Withholding and Payroll Taxes
 - Paying Withholding and Payroll and Payroll Taxes

- Work Sheet for a Merchandising Business
 - Distributing Corporate Earnings to Stockholders
 - Beginning an 8-column Work Sheet for a Merchandising Business
 - Planning and Recording a Merchandise Inventory Adjustment
 - Planning and Recording an Allowance for Uncollectible Accounts Adjustment
 - Planning and Recording Depreciation Adjustments
 - Calculating Federal Income Tax and Completing a Work Sheet
- Financial Statements for a Corporation
 - Preparing an Income Statement
 - Analyzing an Income Statement
 - Preparing a Statement of Stockholder's Equity
 - Preparing a Balance Sheet
- Recording Adjusting and Closing Entries for a Partner
 - Recording Adjusting Entries
 - Recording Closing Entries for Income Statement Accounts
 - Preparing a Post-Closing Trial Balance

Advanced Accounting Code 030301

This is a two-semester course that includes partnership and corporate accounting, adjustment in inventory control systems, budgetary control systems and further enhancement of accounting skills. Accounting is a prerequisite

Text – Advance Century 21 Accounting, 9e Edition

Nebraska Standards:

Standard 1. Students will understand departmentalized accounting.

Standard 2. Students will apply accounting adjustments and valuations.

Standard 3. Students will plan and record general accounting adjustments.

Standard 4. Students will apply corporate accounting concepts.

Standard 5. Students will apply management accounting concepts.

Standard 6. Students will explore accounting for a manufacturing business.

Standard 7. Students will explore partnership and not-for-profit accounting principles.

Resources and Topics Covered:

Departmentalized Accounting

- Recording Departmental Purchases and Cash Payments
- Recording Departmental Sales and Cash Receipts
- Calculating and Recording Departmental Payroll Data

Accounting Adjustments and Valuation

- A Voucher System
- Inventory Planning and Valuation
- Financial Reporting for a Departmentalized Business
- Processing and Reporting Departmentalized Accounting Data
- Accounting for Uncollectible Accounts
- Accounting for Plant Assets
- Accounting for Notes Payable, Prepaid Expenses, and Accrued Expenses
- Accounting for Notes Receivable, Unearned Revenue, and Accrued Revenue
- Organizing a Corporation and Paying Dividends

Corporation Accounting

- Acquiring Additional Capital for a Corporation
- Financial Analysis and Reporting for a Corporation
- Processing and Reporting Accounting Data for a Corporation

Management Accounting

- Budgetary Planning and Control
- Management Decisions Using Cost-Volume-Profit Analysis
- Management Decisions Using Present-Value Analysis
- Financial Statement Analysis
- Statement of Cash Flows

Manufacturing Cost Accounting

- Cost Accounting for a Manufacturing Business
- Accounting Transactions and Financial Reporting for a Manufacturing Business
- Processing and Reporting Cost Accounting Data for a Manufacturing Business
- Organizational Structure of a Partnership
- Financial Reporting of a Partnership
- Budgeting and Accounting for a Not-for-Profit Organization
- Financial Reporting for a Not-for Profit Organization

Digital Media Code 270602

Students will create, design and produce digital media including sound, video, graphics, text, and animation. Emphasis will be placed on effective use of tools for interactive multimedia production including storyboarding, visual development, project management and web processes.

Nebraska Standards:

Standard 1: Students will explore digital technologies and web and digital communications career opportunities.

Standard 2: Students will create and edit images and graphics

Standard 3: Students will plan, produce, edit, and publish digital audio

Standard 4: Students will plan, produce, edit, and publish animations

Standard 5: Students will plan, capture, gather, edit, and produce a multimedia-rich video project.

Standard 6: Students will create a website.

Standard 7: Students understand human, cultural, and societal issues related to technology, and

Resources and Topics Covered:

Text – Digital Media Concepts & Applications

- Media and the Digital Age
 - Getting Started with Digital Media
 - Ethical and Legal Issues
- Digital Imaging and Design
 - Image Files
 - Digital Photography
 - Color in Digital Media
 - Raster Editing
 - Vector Editing
- Print Publishing
 - Print Type
 - Print Design

- Audio and Video Production
 - Audio
 - Video
- Web Publishing
 - Web Editing
 - Web Design
 - Web Animation
 - Web Media
 - Web Standards
- Presentation Strategies
 - Presentation Planning
 - Presentation Effects
 - Presentation Production
- Digital Media and the Changing Business Environment
 - Electronic Collaboration
 - Project Development Team

Intro to Digital Design Code 270611

This course will introduce students to the technical tools and processes used in digital design. Students will be introduced to the design process model, which includes typography, color, and imagery.

Nebraska Standards:

Standard 1: Students will utilize technology to analyze elements and principles of design to communicate and express ideas.

Standard 2: Students will demonstrate the use of technical tools and knowledge of digital design.

Standard 3: Students will analyze the legal and ethical responsibilities required in the workplace.

Standard 4: Students will explore the career opportunities in the Digital Design, Web and Digital Communications, and Business Technology Applications Pathways

Resources and Topics Covered:

Text – Adobe Creative Suite 6 Introductory

- Introduction to Adobe Creative Suite 6 and Web Design
- Photoshop CS6
 - Editing a Photo
 - Using Selection Tools and Shortcut Keys
 - Working with Layers
- Adobe Flash CS6
 - Creating a Simple Animated Web Banner
 - Drawing with Flash

- Creating Symbols, Instances and Text
- Adobe Creative Suite 6
 - Importing Files between Photoshop and Flash
- Adobe Dreamweaver CS6
 - Creating a New Web Site with Dreamweaver
 - Designing a Web Site Using a Template and CSS
 - Adding Graphics and Links
- Adobe Creative Suite 6

Inserting Flash and Photoshop Files in Dreamweaver

Various Internet sources and additional projects from Internet and collaboration with other teachers.

Computer Applications Code 033422

This course will introduce students to the technical tools and processes used in digital design. Students will be introduced to the design process model, which includes typography, color, and imagery. In addition, design software will be utilized to create graphics, animation, web pages, and video. Students will demonstrate proper use of fair use guidelines. Career opportunities in digital design will be explored.

Nebraska Standards:

Standard 1: Students will demonstrate positive digital citizenship.

Standard 2: Students will develop a knowledge of basic computer operations.

Standard 3: Students will master keyboarding skills.

Standard 4: Students will use word processing applications

Standard 5: Students will utilize spreadsheet applications to organize and manipulate data.

Standard 6: Students will create a formal presentation.

Standard 7: Students will be able to understand the use of technology communication tools.

Information Technology I Code 270501

Students will explore emerging technologies as it applies to their success for high school, college, and career. The focus will be on the importance of digital citizenship, professional communication practices, advanced document processing, professional presentations, and intermediate spreadsheet and database applications used personally and professionally.

Nebraska Standards:

Standard 1: Students will demonstrate positive cyber citizenship by applying industry accepted ethical practices and behaviors.

Standard 2: Students will use document processing applications to prepare business communications.

Standard 3: Students will demonstrate effective professional Communication skills and practices.

Standard 4: Students will employ spreadsheet applications to organize And manipulate data.

Standard 5: Students will identify and understand career paths in the Information Technology Career cluster.

Standard 6: Students will describe trends in emerging and evolving Technologies and their influence in information technology.

Standard 7: Students will synthesize database management concepts To manage, evaluate, and organize information in an effective manner.

Information Technology II Code 270502

This course will focus on skill development in advanced spreadsheet, database, integration of applications utilizing advanced features, and exploring web technologies.

Students taking both Information Technology Applications I and II may be eligible for articulated or dual credit at a participating postsecondary institution. Skills, standards, and coursework align with industry certifications.

Standard 1: Students will employ advanced spreadsheet applications to organize, aggregate, and manipulate data.

Standard 2: Students will synthesize relational database concepts to design, manage, evaluate, and organize information in an effective manner.

Standard 3: Students will develop an awareness of Web fundamentals.

Standard 4: Students will use critical thinking skills to integrate information technology skills to access, manage, and create new information.

Marketing Code 038100

Students will explore the basic functions of marketing: pricing, promotion, product planning, and place/distribution: the marketing mix. The curriculum provides the foundational skills and knowledge in economics, communications skills/interpersonal skills, professional career development, business, management, and entrepreneurship. Application of academic concepts and technology are integrated throughout the curriculum

Nebraska Standards:

Standard 1. Students will understand the customer-oriented nature of marketing and will analyze the impact of marketing activities which create, communicate, and deliver value to the individual, business, and society: the marketing concept.

Standard 2. Students will understand economic systems to be able to recognize the environments in which businesses function.

Standard 3. Students will explain the concept of market and market identification

Standard 4. Students will explain the nature and scope of the selling function.

Standard 5. Students will explore and identify career opportunities for future professional development decisions in marketing and other career clusters

Resources and Topics Covered:

- Marketing Today and Tomorrow
- Socially Responsive Marketing
- Marketing Begins with Economics
- The Basics of Marketing
- Marketing Information and Research
- Marketing Starts with Customers
- Competition is Everywhere
- E-Commerce and Virtual Marketing
- Developing a Marketing Strategy and Marketing Plan
- Developing Successful Products
- Services Need Marketing
- Business-to-Business Marketing
- Getting Products to Customers
- Determining the Best Price
- Effective Promotion Means Effective Communication
- Be Creative with Advertising
- Selling Satisfies Customers
- Marketing in a Global Economy
- Managing Risks
- Marketing Requires Money
- Entrepreneurship and Marketing
- Take Control with Management
- Planning Your Future in Marketing

Texts: Marketing 3e – Cengage Learning, Sports and Entertainment Marketing, Fashion Marketing

BUSINESS COMMUNICATION

030600

Students will reinforce communication skills needed in business, management and administrative occupations by composing and reading written and digital communications, developing and delivering formal and informal presentations, applying active listening skills to obtain and clarify information, and exhibiting interpersonal skills to deal positively with diverse individuals. Students will use tables, charts, and figures to support written and oral communication, and locate, organize, and reference written information from various sources to communicate effectively.

Career Cluster: Business Management and Administration

Standard 1 Students will develop clear, concise, and effective written business communication.
Standard 2 Students will understand the importance of listening and speaking skills for personal and professional use
Standard 3 Students will incorporate reading skills in a variety of business related activities.
Standard 4 Students will portray professional etiquette and ethical standards.
Standard 5 Students will use technology to enhance business communication.
Standard 6 Students will use tables, charts, and figures to support written and oral communication.
Standard 7 Students will appreciate and demonstrate an awareness of cultural differences.

FOUNDATIONS OF WEB DESIGN WEB DESIGN

270604

Students will demonstrate knowledge of web design and languages, including HyperText Markup Language (HTML) and Cascading Style Sheets (CSS) to create a content rich and visually pleasing website that captures and keeps visitors' interests. Focus will be given to effective page layout, image creation and manipulation, interactivity, content creation, and project management.

Career Cluster: Information Technology and Communication Arts

CIS Standards Addressed:

- Explain "Pixel Perfect" and responsive designs and how they relate to user interfaces.
- Analyze elements and principles of design to communicate ideas consistent with project goals.
- Expand their knowledge as web designers through applying appropriate industry language and terminology.
- Analyze legal and ethical responsibilities.
- Develop and enhance employability skills.
- Create and test websites designed for cross browser and mobile compatibility.
- Implement quality assurance processes to deliver effective digital communication.
- Critique a web site in accordance to web design principles.