

CARLSTADT-EAST RUTHERFORD REGIONAL HIGH SCHOOL DISTRICT
CONTENT: CAREER AND TECHNOLOGY EDUCATION DEPARTMENT
INTRODUCTION TO BUSINESS

Introduction to Business Curriculum Guide

<p>Pacing Guide:</p> <p>Introduction to Business is a half-year course that meets on a rotating basis for three (3) 55-minute blocks and one (1) 40-minute block for every five (5) day cycle.</p>	<p>Cash Flow & Net Worth Statements (1 week-assessment)</p> <p>Budgets (2 weeks-assessment)</p> <p>Income Level (1 week-assessment)</p> <p>Benefits & Taxes (1 week-assessment)</p> <p>Paystubs (1 week-assessment)</p> <p>Checking Accounts (2 weeks-assessment)</p> <p>Savings Accounts (2 weeks-assessment)</p> <p>Types of Credit, Credit Scores & Credit Card Statements (2 weeks-assessment)</p> <p>Basic Marketing Concepts & The Product Mix (2 weeks-assessment)</p> <p>Your Potential as an Entrepreneur (2 week-assessment)</p> <p>The World of International Business (2 weeks-assessment)</p>
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<p>21st Century Skills Standards:</p> <p>9.1 Personal Financial Literacy</p>	<p>9.1.12.A.1 Differentiate among the types of taxes and employee benefits.</p> <p>9.1.12.A.2 Differentiate between taxable and nontaxable income.</p> <p>9.1.12.A.3 Analyze the relationship between various careers and personal earning goals.</p> <p>9.1.12.A.4 Identify a career goal and develop a plan and timetable for achieving it, including educational/training requirements, costs, and possible debt.</p> <p>9.1.12.A.5 Analyze how the economic, social, and political conditions of a time period can affect the labor market.</p> <p>9.1.12.A.6 Summarize the financial risks and benefits of entrepreneurship as a career choice.</p> <p>9.1.12.A.7 Analyze and critique various sources of income and available resources (e.g., financial assets, property, and transfer payments) and how they may substitute for earned income.</p> <p>9.1.12.A.8 Analyze different forms of currency and how currency is used to exchange goods and services.</p> <p>9.1.12.A.9 Analyze how personal and cultural values impact spending and other financial decisions.</p> <p>9.1.12.A.10 Demonstrate how exemptions and deductions can reduce taxable income.</p> <p>9.1.12.A.11 Explain the relationship between government programs and services and taxation.</p> <p>9.1.12.A.12 Explain how compulsory government programs (e.g., Social Security, Medicare) provide insurance against some loss of income and benefits to eligible recipients.</p> <p>9.1.12.A.13 Analyze the impact of the collective bargaining process on benefits, income, and fair labor</p> <p>9.1.12.B.1 Prioritize financial decisions by systematically considering alternatives and possible consequences.</p> <p>9.1.12.B.2 Compare strategies for saving and investing and the factors that influence how much should be saved or invested to meet financial goals.</p> <p>9.1.12.B.3 Construct a plan to accumulate emergency “rainy day” funds.</p> <p>9.1.12.B.4 Analyze how income and spending plans are affected by age, needs, and resources.</p> <p>9.1.12.B.5 Analyze how changes in taxes, inflation, and personal circumstances can affect a personal budget.</p> <p>9.1.12.B.6 Design and utilize a simulated budget to monitor progress of financial plans.</p> <p>9.1.12.B.7 Explain the meaning of income tax, describe how it is calculated, and analyze its impact on one’s personal budget.</p>
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| 9.1.12.B.8 | Describe and calculate interest and fees that are applied to various forms of spending, debt, and saving. |
| 9.1.12.B.9 | Research the types and characteristics of various financial organizations in the community (e.g., banks, credit unions, check-cashing stores, et. al.). |
| 9.1.12.B.10 | Develop a plan that uses the services of various financial institutions to meet personal and family financial goals. |
| 9.1.12.C.1 | Compare and contrast the financial benefits of different products and services offered by a variety of financial institutions. |
| 9.1.12.C.2 | Compare and compute interest and compound interest and develop an amortization table using business tools. |
| 9.1.12.C.3 | Compute and assess the accumulating effect of interest paid over time when using a variety of sources of credit. |
| 9.1.12.C.4 | Compare and contrast the advantages and disadvantages of various types of mortgages. |
| 9.1.12.C.5 | Analyze the information contained in a credit report and explain the importance of disputing inaccurate entries. |
| 9.1.12.C.6 | Explain how predictive modeling determines “credit scores.” |
| 9.1.12.C.7 | Analyze the rights and responsibilities of buyers and sellers under consumer protection laws. |
| 9.1.12.C.8 | Identify the types and characteristics of predatory lending practices (e.g., payday loans, car title loans, high-risk mortgages). |
| 9.1.12.C.9 | Evaluate the implications of personal and corporate bankruptcy for self and others. |
| 9.1.12.D.1 | Calculate short- and long-term returns on various investments (e.g., stocks, bonds, mutual funds, IRAs, deferred pension plans, and so on). |
| 9.1.12.D.2 | Assess the impact of inflation on economic decisions and lifestyles. |
| 9.1.12.D.3 | Summarize how investing builds wealth and assists in meeting long- and short-term financial goals. |
| 9.1.12.D.4 | Assess factors that influence financial planning. |
| 9.1.12.D.5 | Justify the use of savings and investment options to meet targeted goals. |
| 9.1.12.D.6 | Analyze processes and vehicles for buying and selling investments. |
| 9.1.12.D.7 | Explain the risk, return, and liquidity of various savings and investment alternatives. |
| 9.1.12.D.8 | Explain how government and independent financial services and products are used to achieve personal financial goals. |

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- 9.1.12.D.9 Relate savings and investment results to achievement of financial goals.
- 9.1.12.D.10 Differentiate among various investment products and savings vehicles and how to use them most effectively.
- 9.1.12.D.11 Assess the role of revenue-generating assets as mechanisms for accruing and managing wealth.
- 9.1.12.D.12 Compare and contrast the past and present role of government in the financial industry and in the regulation of financial markets.
- 9.1.12.D.13 Determine the impact of various market events on stock market prices and on other savings and investments.
- 9.1.12.D.14 Evaluate how taxes affect the rate of return on savings and investments.
- 9.1.12.D.15 Analyze how savings, retirement plans, and other investment options help to shift current income for purposes of tax reporting and filing.

- 9.1.12.E.1 Evaluate the appropriateness of different types of monetary transactions (e.g., electronic transfer, check, certified check, money order, gift card, barter) for various situations.
- 9.1.12.E.2 Analyze and apply multiple sources of financial information when prioritizing financial decisions.
- 9.1.12.E.3 Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
- 9.1.12.E.4 Evaluate how media, bias, purpose, and validity affect the prioritization of consumer decisions and spending.
- 9.1.12.E.5 Evaluate business practices and their impact on individuals, families, and societies.
- 9.1.12.E.6 Evaluate written and verbal contracts for essential components and for obligations of the lender and borrower.
- 9.1.12.E.7 Apply specific consumer protection laws to the issues they address.
- 9.1.12.E.8 Relate consumer fraud, including online scams and theft of employee time and goods, to laws that protect consumers.
- 9.1.12.E.9 Determine when credit counseling is necessary and evaluate the resources available to assist consumers who wish to use it.
- 9.1.12.E.10 Determine reasons for the increase of identity theft worldwide and evaluate the extent to which victims of identity theft are successful in fully restoring their personal identities.

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<p>Career Ready Practices</p>	<p>CRP1-Act as a responsible contributing citizen and employee CRP2-Apply appropriate academic and technical skills CRP3-Attend to personal health and financial well being CRP4-Community clearly and effectively and with reason CPR5-Consider the environment, social and economic impacts of decisions CPR6-Demonstrate creativity and innovation CRP7-Employ valid and reliable research strategies CRP8-Utilize critical thinking to make sense of problems and persevere in solving them CRP9-Model integrity, ethical leadership and effective management CRP10-Plan education and career paths aligned to personal goals CRP11-Use technology to advance productivity CRP12-Work productivity in teams while using cultural global competence</p>
<p>Technology Standards:</p> <p>8.1 Educational Technology</p>	<p>Use technology when researching for and completing projects and activities.</p> <p>8.1.12.A.1 –Create a personal digital portfolio which reflects personal and academic interests, achievements, and career aspirations by using a variety of digital tools and resources. 8.1.12.A.2 -Produce and edit a multi-page digital document for a commercial or professional audience and present it to peers and/or professionals in that related area for review. 8.1.12.A.3-Collaborate in online courses, learning communities, social networks or virtual worlds to discuss a resolution to a problem or issue 8.1.12.A.4-Construct a spreadsheet workbook with multiple worksheets, rename tabs to reflect the data on the worksheet, and use mathematical or logical functions, charts and data from all worksheets to convey the results.</p>

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Differentiation/Accommodations/Modifications

Note: Each district should review the various strategies noted below and determine which are applicable for their population within varied grade levels and languages and make edits where needed.

Gifted and Talented	English Language Learners	Students with Disabilities	Students at Risk of School Failure
<p><i>(content, process, product and learning environment)</i> Extension Activities</p> <ul style="list-style-type: none"> ● Open forums and debates in the classroom regarding controversial issues ● Competitive and collaborative projects ● Independent Projects requiring research skills for assessing information 	<p>Modifications for Classroom</p> <ul style="list-style-type: none"> ● In-Class-Support ● Graphic Organizers ● Note-taking guides ● Clarify assignments, directions and instructions ● Highlight key vocabulary <p>Modifications for Assignments</p> <ul style="list-style-type: none"> ● Internet bilingual dictionaries during class and during assignments ● Extended time for all assessments ● Use of graphic organizer ● Simplification of requirements ● Access to teacher power points and notes ● Collaboration between ESL and mainstream classroom teachers 	<p><i>(appropriate accommodations, instructional adaptations, and/or modifications as determined by the IEP or 504 team)</i></p> <p>Modifications for Classroom</p> <ul style="list-style-type: none"> ● In-Class-Support ● Graphic Organizers ● Provide Study Guides ● Extended time on assessments ● Analogies ● Note-taking guides ● Establish Timelines ● Clarify Assignments, directions and instructions ● Chapter/lecture notes ● Parent/teacher communication ● Assistive technology ● Check students independent work ● Assist students with steps to complete assignments 	<p>Modifications for Classroom Pair visual prompts with verbal presentations</p> <p>Modifications for Classroom:</p> <ul style="list-style-type: none"> ● Intervention and Referral Team (I&RS) in-house strategies ● Extra textbooks at home ● Extended time for assignments ● Modify assignments ● Assign peer helper in class ● Parent/Teacher communication ● Provide a copy of class notes ● Verbal reminders ● Check student independent work ● Assist student with planning of assignments <p>Modifications for Assignments/Homework</p> <ul style="list-style-type: none"> ● Extended time for assignments ● Simplify assignments into smaller units or phases ● Provide student with clear expectations and grading criteria

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	<p>Modifications for Homework</p> <ul style="list-style-type: none"> ● Extended time to complete assignments ● Modified homework assignments ● Provide students with clear expectations <p>Modifications for Assessments:</p> <ul style="list-style-type: none"> ● Extended time for tests and quizzes ● Restate and clarify directions and questions ● Provide study guides <p>Resources WIDA Standards</p> <ul style="list-style-type: none"> ● Standard 1: Social and Instructional Language ● Standard 2: The language of Language Arts ● Standard 3: The language of Mathematics ● Standard 4: The language of Science ● Standard 5: The language of Social Studies 	<p>Modifications for Assignments/Homework</p> <ul style="list-style-type: none"> ● Extended time for assignments ● Simplify assignments into smaller units or phases ● Provide student with clear expectations and grading criteria <p>Modifications for Assessments:</p> <ul style="list-style-type: none"> ● Extended time for tests and quizzes ● Restate and clarify directions and questions ● Provide study guides ● Establish procedures for accommodations/modifications for assessments 	<p>Modifications for Assessments:</p> <ul style="list-style-type: none"> ● Extended time for tests and quizzes ● Restate and clarify directions and questions ● Provide study guides
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CONTENT: UNIT 1			
Theme: Financial Planning Basics & Money Management			
Essential Questions: What does it mean to be financially literate? What are the advantages of becoming financially literate? How can you assess your current financial situation? What is the process for making smart financial decisions?			
<p>Content: <i>(As a result of this learning segment, students will know...)</i></p> <ul style="list-style-type: none"> • The advantages of becoming financially literate • How financial statements are used to assess one’s current financial situation • How to make smart financial decisions and set achievable financial goals • The difference between cash inflows and outflows; assets and liabilities; short and long-term goals; fixed and variable expenses • The components of a budget 	<p>Skills: <i>(As a result of this learning segment, students will be able to...)</i></p> <ul style="list-style-type: none"> • Prepare and analyze cash flow statements • Prepare and analyze net worth statements • Make decisions using a systematic decision-making process • Set financial goals • Prepare and analyze budgets 	<p>Assessments: <i>(The above Essential Questions will be assessed with the following formative and summative measures:)</i></p> <ul style="list-style-type: none"> • Classroom Assignments and Activities • Independent Practice • Quizzes/Tests • Projects • Benchmark Assessments • Final Exam 	<p>Standards: 9.1.12.B.1-7 8.1.12.A.1-4</p> <p>Math NJSL.Math.Content.HSA.CED.A.1-4</p> <p>Writing NJSL.ELA-LITERACY.W.11-12.2</p> <p>Career Ready Practices CRP 1,2,3,4,5,6,7,8,9,10,11,12</p>
			<p>Pacing Chart/Time Frame: 3 weeks-assessment</p>
			<p>Materials: Demonstrations Classwork exercises/worksheets Computer software applications Internet research and activities Guest speakers</p>

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CONTENT: UNIT 2			
Theme: Working & Earning			
Essential Questions: How does income affect your lifestyle and financial security? What factors influence income? Why is career planning an important part of financial planning?			
<p>Content: <i>(As a result of this learning segment, students will know...)</i></p> <ul style="list-style-type: none"> • The factors that influence income • How to begin the career planning process • The difference between earned and unearned income; wage and salary; gross and net pay • The components of a paycheck 	<p>Skills: <i>(As a result of this learning segment, students will be able to...)</i></p> <ul style="list-style-type: none"> • Analyze factors that affect earned income • Investigate future career and employment trends • Identify the types of benefits offered in a full-time job • Identify the types taxes on income • Calculate gross and net pay 	<p>Assessments: <i>(The above Essential Questions will be assessed with the following formative and summative measures:)</i></p> <ul style="list-style-type: none"> • Classroom Assignments and Activities • Independent Practice • Quizzes/Tests • Projects • Benchmark Assessments • Final Exam 	<p>Standards: 9.1.12.A.1-13 8.1.12.A.1-4</p> <p>Math NJSL.Math.Content.HSA.CED.A.1-4</p> <p>Writing NJSL.ELA-LITERACY.W.11-12.2</p> <p>Career Ready Practices CRP 1,2,3,4,5,6,7,8,9,10,11,12</p>
			<p>Pacing Chart/Time Frame: 3 weeks-assessment</p>
			<p>Materials: Demonstrations Classwork exercises/worksheets Computer software applications Internet research and activities Guest speakers</p>

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CONTENT: UNIT 3					
Theme: Banking					
Essential Questions: What do banks offer individuals? What type of bank account is right for you? What should you look for when shopping for a bank?					
Content: <i>(As a result of this learning segment, students will know...)</i> <ul style="list-style-type: none"> • The advantages of bank accounts • How to open and manage a checking account • How interest is earned • The difference between checking and savings accounts and various savings vehicles 	Skills: <i>(As a result of this learning segment, students will be able to...)</i> <ul style="list-style-type: none"> • Write checks and make deposits • Use a check register • Balance a checkbook • Calculate simple interest • Compare various savings vehicles 	Assessments: <i>(The above Essential Questions will be assessed with the following formative and summative measures:)</i> <ul style="list-style-type: none"> • Classroom Assignments and Activities • Independent Practice • Quizzes/Tests • Projects • Benchmark Assessments • Final Exam 	Standards: 9.1.12.B.8-10 9.1.12.D.1-15 8.1.12.A.1-4 Math NJSLS.Math.Content.HSA.CED.A.1-4 Writing NJSLS.ELA-LITERACY.W.11-12.2 Career Ready Practices CRP 1,2,3,4,5,6,7,8,9,10,11,12		
			Pacing Chart/Time Frame: 4 weeks-assessment		
			Materials: Demonstrations Classwork exercises/worksheets Computer software applications Internet research and activities Guest speakers		

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CONTENT: UNIT 4				
Theme: Credit				
Essential Questions: How can credit affect your personal and financial life? How can credit be a valuable and useful financial tool? How can you become more creditworthy?				
Content: <i>(As a result of this learning segment, students will know...)</i> <ul style="list-style-type: none"> • The costs and consequences of using credit • The difference between open-end and closed-end credit • How interest is charged • Credit qualifications • Credit score components and their impact • The terms and conditions of credit cards 	Skills: <i>(As a result of this learning segment, students will be able to...)</i> <ul style="list-style-type: none"> • Use credit wisely • Improve their credit score • Compare various credit cards • Read credit card statements • Develop strategies for preventing identify theft 	Assessments: <i>(The above Essential Questions will be assessed with the following formative and summative measures:)</i> <ul style="list-style-type: none"> • Classroom Assignments and Activities • Independent Practice • Quizzes/Tests • Projects • Benchmark Assessments • Final Exam 	Standards: 9.1.12.C.1-9 9.1.12.E.1-10 8.1.12.A.1-4 Math NJSL.Math.Content.HSA.CED.A.1-4 Writing NJSL.ELA-LITERACY.W.11-12.2 Career Ready Practices CRP 1,2,3,4,5,6,7,8,9,10,11,12	
			Pacing Chart/Time Frame: 2 weeks-assessment	
			Materials: Demonstrations Classwork exercises/worksheets Computer software applications Internet research and activities Guest speakers	

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CONTENT: Unit 5			
Theme: Basic Marketing Concepts			
Essential Questions: What are the core marketing functions? What role does the target market play in the marketing mix? How do customer profiles effect the success of a product? What decisions are a part of each element of the marketing mix?			
<p>Content: <i>(As a result of this learning segment, students will know...)</i></p> <ul style="list-style-type: none"> • Basic marketing concepts • The categories of market segmentation • The difference between customers and consumers • The components of the marketing mix 	<p>Skills: <i>(As a result of this learning segment, students will be able to...)</i></p> <ul style="list-style-type: none"> • Distinguish between demographics, psychographics, and geographics • Define target markets and analyze customer profiles • Identify the 4 P's of marketing (Product, Price, Place, Promotion) 	<p>Assessments: <i>(The above Essential Questions will be assessed with the following formative and summative measures:)</i></p> <ul style="list-style-type: none"> • Classroom Assignments and Activities • Independent Practice • Quizzes/Tests • Benchmark Assessments • Final Exam 	<p>Standards: 8.1.12.A.1-4 9.3.MK.1-10</p> <p>Math NJSL.Math.Content.HSA.CED.A.1-4</p> <p>Writing NJSL.ELA-LITERACY.W.11-12.2</p> <p>Career Ready Practices CRP 1,2,3,4,5,6,7,8,9,10,11,12</p>
			<p>Pacing Chart/Time Frame: 2 weeks-assessment</p>
			<p>Materials: Demonstrations Classwork exercises/worksheets Computer software applications Internet research and activities Guest speakers</p>

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CONTENT: UNIT 6					
Theme: Going into Business for Yourself					
Essential Questions: What is entrepreneurship? How does the entrepreneurial start-up process work in real-life? Why be an entrepreneur? What does it take to be an entrepreneur? Why is it important to understand entrepreneurial trends?					
Content: <i>(As a result of this learning segment, students will know...)</i> <ul style="list-style-type: none"> • The role of small business and entrepreneurship in the economy • The five components of the entrepreneurial start-up process • Techniques to improve the potential for becoming an entrepreneur • Current entrepreneurial trends 	Skills: <i>(As a result of this learning segment, students will be able to...)</i> <ul style="list-style-type: none"> • Describe what entrepreneurs contribute to the economy • Define the role of economic indicators and business cycles • Explain how to achieve business success • Identify the rewards and risks of entrepreneurship • Describe the background, characteristics, and skills of successful entrepreneurs • Identify ways to recognize opportunity and find creative business ideas • Compare starting a business versus buying a business 	Assessments: <i>(The above Essential Questions will be assessed with the following formative and summative measures:)</i> <ul style="list-style-type: none"> • Classroom Assignments and Activities • Independent Practice • Quizzes/Tests • Projects • Benchmark Assessments • Final Exam 	Standards: 9.2.12.C.1-9 8.1.12.A.1-4 Math NJSL.Math.Content.HSA.CED.A.1-4 Writing NJSL.ELA-LITERACY.W.11-12.2 Career Ready Practices CRP 1,2,3,4,5,6,7,8,9,10,11,12		
			Pacing Chart/Time Frame: 2 weeks-assessment		
			Materials: Textbook Demonstrations Classwork exercises/worksheets Computer software applications Internet research and activities Guest speakers		

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CONTENT: UNIT 7					
Theme: The World of International Business					
Essential Questions: What is international business? How does culture affect international business? What is the importance of communication in international business?					
Content: <i>(As a result of this learning segment, students will know...)</i> <ul style="list-style-type: none"> • The historical origins of international commerce • Issues that affect ethics in international business • How social institutions can help people adapt to a new culture • Ways to overcome stereotyping and cultural bias • The challenges of communicating in a world language • How culture affects nonverbal communication 	Skills: <i>(As a result of this learning segment, students will be able to...)</i> <ul style="list-style-type: none"> • Identify the major factors that influence international trade • Explain levels of participation in international trade • Describe settings in which international business affect people • Describe the elements of cultures and subcultures • Describe verbal communication strategies and forms of nonverbal communication • Identify methods of overcoming communication problems and developing effective messages 	Assessments: <i>(The above Essential Questions will be assessed with the following formative and summative measures:)</i> <ul style="list-style-type: none"> • Classroom Assignments and Activities • Independent Practice • Quizzes/Tests • Projects • Benchmark Assessments • Final Exam 	Standards: 8.1.12.A.1-4 Math NJSLS.Math.Content.HSA.CED.A.1-4 Writing NJSLS.ELA-LITERACY.W.11-12.2 Career Ready Practices CRP 1,2,3,4,5,6,7,8,9,10,11,12		
			Pacing Chart/Time Frame: 2 weeks-assessment		
			Materials: Textbook Demonstrations Classwork exercises/worksheets Computer software applications Internet Research and Activities		