

Fairbanks North Star Borough School District

Draft 1 of Business Management & Administration

The Fairbanks North Star Borough School District (FNSBSD) is bringing back the Career and Technical Education (CTE) cluster for Business Management & Administration. Draft one of this curriculum is now available for review and public comment. Input from educators, parents, students, and the community is a critical factor in the curriculum revision process.

The research for Business Management & Administration began in the 2024-2025 school year. This cluster's content is based on curriculum from Future Business Leaders of America and contains the following standards: Alaska Cultural Standards, Alaska Science Standards, Alaska Math Standards, Alaska ELA Standards, Specific Technical Skills, and Employability Standards.

Draft one of this curriculum is now available for review and public comment on the district website. This curriculum is a work in progress and your feedback is critical. FNSBSD welcomes your comments and suggestions, we are looking for specific input on the following:

- Are there any learning/industry objectives that should be included, but are not?
- Are the industry expectations adequately incorporated?
- Are the standards adequately identified?
- Do you have suggestions or ideas about additional resources that would be helpful to teachers?

To submit your comments on draft one, visit [Curriculum Guides - Fairbanks North Star Borough School District](#).

If you have any questions about the proposed curriculum, please contact the Dept. of Teaching and Learning at (907) 452-2000 ext. 11422.



CAREER & TECHNICAL EDUCATION



Draft One

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Acknowledgements

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We would also like to recognize the Board Curriculum Committee and the many teachers, administrators, parents, and community members for their contributions to this document.

Acronyms

ACC	Alaska Core Competencies
AKCIS	Alaska Career Information System
A/V	Audio Visual
CTC	Community and Technical College
CTE	Career Technical Education
CTEPS	Career and Technical Education Program of Study
CTSO	Career Technical Student Organization
FNSBSD	Fairbanks North Star Borough School District
OSHA	Occupational Safety and Health Administration
PLCP	Personal Learning and Career Plan
PLTW	Project Lead the Way
RPC	Recognized Post-secondary Credential
TSA	Technology Student Association
UAA	University of Alaska - Anchorage
UAF	University of Alaska – Fairbanks
USDOL	United States Department of Labor



The Business Management & Administration pathway includes careers in planning, organizing, directing and evaluating business functions essential to efficient and productive business operations.

School and work based opportunities are available to students, such as working in groups on projects including buying and selling merchandise and planning events.

Each school will develop programs of study based on availability of courses. Programs of Study are suggestions to help guide the development of individual Personal Learning Career Plans (PLCP). Students may choose courses from multiple pathways as they design a PLCP.

Business Management & Administration Overview		
Foundation Courses	Primary Courses	Capstone Courses
<i>Introduction to Business</i> <i>Student Business Enterprise IA</i> <i>Student Business Enterprise IB</i> <i>Accounting 1A/1B</i>	<i>Student Business Enterprise II A</i> <i>Student Business Enterprise II B</i> <i>Business Communications</i> <i>Business and Legal Concepts</i> <i>Accounting 2A/2B</i>	<i>Advance Placement Business w/Personal Finance</i>

Introduction to Business

Course Information	
Course Name	Introduction to Business
Course Number	TBA
Grade(s)	9-12
Length	Semester
Credit	.5
Foundational Course:	<input type="checkbox"/> This is a foundational CTE course (foundational courses are not technical)
Prerequisites	None
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Marketing, & Management
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	Introduction to Business is a foundational course designed to prepare students for success in business, entrepreneurship, and leadership roles. Students explore fundamental business concepts including entrepreneurship, economics, marketing, finance, management, ethics, and professional communication, with an emphasis on Alaska’s unique economic and cultural landscape. The course integrates academic standards and employability skills while aligning instruction with FBLA leadership development and competitive events.
Instructional Topic Headings (please separate each heading by a semi-colon)	Business & Economic Systems; Entrepreneurship; Marketing Principles; Financial Literacy & Personal Finance; Management & Leadership; Business Ethics; Professional Communication; Career Exploration; Alaska-Based Industries
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	Microsoft Office Specialist (MOS)
Course Addresses:	
Alaska ELA and Math Standards	https://education.alaska.gov/akstandards/ela/Adopted_ELA.pdf https://education.alaska.gov/standards/mathematics
Alaska Cultural Standards	https://education.alaska.gov/akstandards/Culture.pdf
All Aspects of Industry (AAI)	
Core Technical Standards	
Employability Standards	https://education.alaska.gov/akstandards/Employability.pdf

Employability Standards	
Source of Employability Standards	State of Alaska
Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	N
Date of Current Agreement	
Postsecondary Institution Name	
Postsecondary Course Name	
Postsecondary Course Number	
Number of Postsecondary Credits	
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	N

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://www.fbla.org/ https://jausa.ja.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Business & Economic Systems	Business fundamentals	RI.9-12.1	HS.N-Q.1	HS-ETS1-1	A1	A.1; A2; A.5	Case studies, reflection
Entrepreneurship & Business Planning	Entrepreneurship	W.9-12.2	HS.A-CED.1	HS-ETS1-2	B2	A.4: A.5	Presentations, pitches
Financial Literacy & Personal Finance	Personal finance	RI.9-12.7	HS.S-ID.6	HS-ETS1-3	A4	A.3	Budgets, simulation
Management, Leadership & Professionalism	Career readiness	SL.9-12.4	HS.S-ID.1	HS-ESS3-4	E1	B	Mock interviews, teamwork

Student Business Enterprise I A

Course Information	
Course Name	Student Business Enterprise I A
Course Number	CTEJ100
Grade(s)	9-12
Length	One Semester
Credit	.5
Foundational Course:	<input type="checkbox"/> This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Taken in connection with Amped on Algebra
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration, QuickBooks Certification
Date of District Course Revision	Spring 2013
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Distributive Education Clubs of America (DECA), Business Professionals of America, Future Business Leaders of America
Occupational Standards	
Source of Occupational Standards	DECA and FBLA
Names/Numbers of Occupational Standards	Technical skill standards are aligned to nationally recognized Career and Technical Student Organizations (CTSOs), including DECA and FBLA. Instruction reflects DECA Instructional Areas such as Financial Analysis (FIN), Accounting (ACT), Entrepreneurship (ENT), and Operations Management (OPM), as well as FBLA Business and Finance pathway competencies. Students demonstrate mastery through applied performance indicators including budgeting, pricing analysis, break-even analysis, financial modeling, and data-driven decision-making.
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	This course is the first semester of the business strand of <i>Amped on Algebra</i> and introduces students to foundational business and entrepreneurship concepts through applied algebra. Students examine how algebraic thinking supports real-world business practices, including budgeting, pricing strategies, revenue, expenses, profit and loss, and break-even analysis. Through project-based learning and authentic business scenarios, students strengthen algebraic reasoning, problem-solving, and data analysis skills while developing an understanding of basic business operations. Collaboration, communication, and critical thinking are emphasized as students apply mathematics to practical, real-world decision-making.
Instructional Topic Headings (please separate each heading by a semi-colon)	Business Contexts for Algebraic Thinking; Financial Literacy and Quantitative Reasoning; Rates, Ratios, and Proportional Relationships; Revenue, Cost, and Profit Models, Break-Even Analysis; Data Representation and Interpretation; Mathematical Modeling in Business; Communication and Collaboration in Business Settings
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	QuickBooks
Course Addresses:	
Alaska ELA and Math Standards	Yes

Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	NO
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	No

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://contextualc.com/amped/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Business Contexts for Algebraic Thinking	Apply business terminology correctly in written and oral communication Use mathematical concepts to solve business problems Analyze business scenarios to identify problems and constraints Apply basic business concepts to workplace scenarios Demonstrate problem-solving using quantitative reasoning Interpret business information presented in numeric form	SL.9-10.1.W.9-10.4;	HSA-CED.A.; HSA-SSE.A.1 1 ; .MP.2		A; B	A.2	Hands on Projects and Business Outcomes
Financial Literacy and Quantitative Reasoning	Explain financial concepts related to income, expenses, and budgeting Use financial data to make informed business decisions Interpret financial documents and simple financial statements Demonstrate understanding of personal and business finance principles Perform basic financial calculations accurately Apply budgeting and cost analysis skills in business situations	RI.9-10.4;W.9-10.2	HSA-CED.A.2; HSN-Q.A.1; MP.4		A; C	A.2	Hands on Projects and Business Outcomes
Rates, Ratios, and Proportional Relationships	Calculate markups, markdowns, discounts, and sales tax Explain pricing strategies and their impact on profit Use quantitative analysis to support pricing decisions Apply pricing and sales concepts to business operations	SL.9-10.4;.L.9-10.6	HSF-LE.A.1; HSA-SSE.B.3; MP.1		D	A.1	Hands on Projects and Business Outcomes

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
	Use ratios and percentages in business calculations Analyze how pricing affects revenue and customer demand						
Revenue, Cost, and Profit Models	Calculate and analyze revenue, costs, and profit Use financial data to evaluate business performance Explain relationships among revenue, expenses, and profit Apply accounting and finance principles at an introductory level Interpret basic profit and loss information Use mathematical models to support business decisions	RI.9-10.7; W.9-10.1;	HSA-CED.A.3; HSF-IF.B.4;M P.7		A;B	A.4	Hands on Projects and Business Outcomes
Break-Even Analysis	Analyze operating costs to determine break-even points Use quantitative tools to evaluate business viability Explain financial risk and sustainability Apply cost–volume–profit concepts Use break-even analysis to evaluate business scenarios Demonstrate analytical thinking using financial data	.SL.9-10.5.; W.9-10.9;	HSA-REI.B.3H SF-IF.C.7; MP.5		C	A.4	Hands on Projects and Business Outcomes
Data Representation and Interpretation	Interpret charts, graphs, and tables used in business Analyze data to identify trends and patterns Use data to support recommendations Use data analysis tools to interpret business information Present quantitative data clearly and accurately Apply spreadsheet and data literacy skills	RI.9-10.1; SL.9-10.2;	HSS-ID.A.1;H SS-ID.B.6; MP.6		B; D	A.1	Hands on Projects and Business Outcomes

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Mathematical Modeling in Business	Use analytical tools to model business situations Evaluate alternatives using quantitative evidence Adjust models based on changing business conditions Apply analytical thinking to business planning Use models to predict outcomes and evaluate options Demonstrate logical reasoning in decision-making	W.9-10.7; W.9-10.8	HSN-Q.A.2; HSA-CED.A.4 MP.4;		D	A.4	Hands on Projects and Business Outcomes
Communication and Collaboration in Business Settings	Present information professionally using business language Participate effectively in team-based problem solving Defend decisions using data and reasoning Demonstrate professional communication skills Collaborate effectively in team environments Prepare and present business-related information	SL.9-10.1; .L.9-10.1	MP.3; MP.6		A; C	A.2; A.2	Hands on Projects and Business Outcomes

Student Business Enterprise I B

Course Information	
Course Name	Student Business Enterprise 1B
Course Number	
Grade(s)	9-12
Length	One Semester
Credit	.5
Foundational Course:	<input type="checkbox"/> This is a foundational CTE course (foundational courses are not technical)
Prerequisites	
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration, QuickBooks Certification
Date of District Course Revision	Spring 2025
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Distributive Education Clubs of America (DECA), Business Professionals of America, Future Business Leaders of America
Occupational Standards	
Source of Occupational Standards	DECA and FBLA
Names/Numbers of Occupational Standards	Technical skill standards are aligned to nationally recognized Career and Technical Student Organizations (CTSOs), including DECA and FBLA. Instruction reflects DECA Instructional Areas such as Financial Analysis (FIN), Accounting (ACT), Entrepreneurship (ENT), and Operations Management (OPM), as well as FBLA Business and Finance pathway competencies. Students demonstrate mastery through applied performance indicators including budgeting, pricing analysis, break-even analysis, financial modeling, and data-driven decision-making.
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	This course is the second semester of the business strand of <i>Amped on Algebra</i> and builds on the algebraic and business concepts introduced in Semester 1. Students apply advanced algebraic reasoning to more complex business applications such as forecasting, scaling, financial modeling, interpreting data trends, and evaluating business decisions. Using extended projects and real-world case studies, students analyze data, justify decisions, and communicate results using mathematical evidence. Emphasis is placed on entrepreneurial thinking, financial literacy, and strategic problem-solving, preparing students for further coursework in business, finance, and applied mathematics.
Instructional Topic Headings (please separate each heading by a semi-colon)	Advanced Business Modeling with Functions; Systems of Equations in Business Decision Making; Forecasting and Trend Analysis; Scaling, Growth, and Operational Efficiency; Financial Analysis and Performance Evaluation; Strategic Decision Making Using Data; Entrepreneurship and Innovations;
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	QuickBooks
Course Addresses:	

Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	Andrea Wade
Course Adapted From	Student Business & Finance Curriculum
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	No

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://contextuallc.com/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Advanced Business Modeling with Functions	Use advanced quantitative analysis to solve business problems Interpret functional relationships in business operations Evaluate business strategies using data models Apply higher-level analytical skills to business scenarios Use functions and models to support decision-making Demonstrate critical thinking using quantitative evidence	RI.9-10.3;W.9-10.2	HSF-IF.HSF-B F.A.1A.1: MP.4		B; D	A.2	Hands on Projects and Business Outcomes
System of Equations in Business Decision Making	Compare multiple business options using quantitative analysis Evaluate constraints and trade-offs in decision-making Justify business decisions with data Analyze multiple variables affecting business outcomes Apply structured problem-solving strategies Use data to evaluate alternative solutions	SL.9-10.4; W.9-10.1	HSA-REI.C.6; HSA-REI.D.11 ;MP.1		B	A.2; A.5	Hands on Projects and Business Outcomes
Forecasting and Trend Analysis	Analyze historical data to predict future performance	RI.9-10.7; W.9-10.9	HSS-ID.C.7;H SF-LE.B.5; MP.8		C	A.1	Hands on Projects and Business Outcomes

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
	Interpret trends and patterns in sales or financial data Use forecasting to support planning decisions Apply forecasting concepts to business planning Use trend analysis to evaluate performance Interpret data to make strategic recommendations						
Scaling, Growth, and Operational Efficiency	Analyze the financial impact of business growth Evaluate operational efficiency using quantitative data Explain scalability and resource allocation Apply management and operations concepts Analyze efficiency and productivity data Use quantitative reasoning to support growth decisions	L.9-10.6; SL.9-10.6	HSF-LE.A.2; HSA-SSE.B.3		A; B	A.2	Hands on Projects and Business Outcomes
Financial Analysis and Performance Evaluation	Evaluate business performance using financial metrics Interpret financial ratios and performance indicators Use data to assess success and areas for improvement Analyze financial performance information Apply evaluation criteria to business operations Communicate findings clearly and accurately	RI.9-10.8; W.9-10.4	HSF-IF.B.5; HSA-CED.A.2		A	A.1	Hands on Projects and Business Outcomes
Strategic Decision Making Using Data	Use data-driven reasoning to solve complex business problems Evaluate risk and opportunity quantitatively Support strategic recommendations with evidence	SL.9-10.3; W.9-10.1	HSS-ID.B.6; MP.3		D	A.1; A.2	Hands on Projects and Business Outcomes

	<p>Demonstrate leadership through informed decision-making</p> <p>Use data to support strategic planning</p> <p>Evaluate outcomes and revise strategies</p>						
Entrepreneurship Innovation	<p>Apply entrepreneurial concepts to business planning</p> <p>Analyze market data to support innovation</p> <p>Evaluate feasibility of business ideas</p> <p>Demonstrate entrepreneurial thinking</p> <p>Apply innovation and problem-solving skills</p> <p>Use data to support business proposals</p>	<p>W.9-10.7; SL.9-10.5</p>	<p>HSN-Q.A.2; MP.4</p>		<p>A; C</p>	<p>A.4</p>	<p>Hands on Projects and Business Outcomes</p>

Accounting 1A/1B

<p>Grade(s): 9-12 Length: two semesters Credit: 1 (0.5 per semester) Prerequisite: none</p>	<p>Overview: <i>Accounting 1A/1B</i> provides an introduction to the objectives, principles, assumptions, and concepts of financial accounting, which is a specialized branch of accounting that keeps track of a company’s financial transactions. Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement, such as an income statement or balance sheet.</p> <p>This course focuses on procedures and practices from the accounting cycle through financial statement presentation, with an emphasis on recognizing, valuing, reporting, and disclosing assets, liabilities, and equity. Students will acquire the capability for developing a sound financial basis for accounting. This course presumes no previous accounting knowledge.</p>
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Mathematical Topics (Recommended Order)	
Semester 1 (<i>Accounting 1A</i>)	Semester 2 (<i>Accounting 1B</i>)
<ul style="list-style-type: none"> • Starting a Proprietorship: Changes that Affect the Accounting Equation • Analyzing Transactions into Debit and Credit Parts • Journalizing Transactions • Posting to a General Ledger • Cash Control Systems • Work Sheet and Adjusting Entries for a Service Business • Financial Statements for Proprietorship • Recording Closing Entries and Preparing a Post-Closing Trial Balance for A Service Business 	<ul style="list-style-type: none"> • Accounting for Purchases and Cash Payments • Accounting for Sales and Cash Receipts • Accounting for Transactions Using a General Journal • Preparing Payroll Records • Accounting for Payroll and Payroll Taxes • Accounting for Uncollectible Accounts Receivable • Preparing Adjusting Entries and a Trial Balance • Financial Statements and Closing Entries for a Corporation • Financial Statement Analysis

Course/ Grade Competencies

Semester 1	Semester 2
<ul style="list-style-type: none"> ● M1.9-12.1: The learner will write, apply, and provide a rationale for a mathematical model representing a given situation. ● M2.9-12.1: The learner will justify how to apply properties of real number systems to variable expressions in a variety of contexts. ● M3.9-12.2: The learner will reason quantitatively when analyzing, representing, and solving problems. ● M3.9-12.3: The learner will compare the effectiveness or logic of two plausible arguments or models. ● M5.9-12.2: The learner will write and apply algebraic modes to represent and answer questions about a given situation. ● M5.9-12.3: The learner will interpret, analyze, and use relations and functions applied in a variety of contexts, including real-world phenomena. ● M7.9-12.1: The learner will formulate questions to clarify the problem at hand and formulate one (or more) questions that can be answered with data. ● M7.9-12.2: The learner will design and implement a plan to collect the appropriate data to answer the statistical question. ● M7.9-12.3: The learner will summarize data using appropriate statistics. ● M7.9-12.4: The learner will select appropriate graphical and numerical methods, and use these methods to represent the data in a way that supports interpretation. 	<ul style="list-style-type: none"> ● M1.9-12.1: The learner will write, apply, and provide a rationale for a mathematical model representing a given situation. ● M1.9-12.2: The learner will interpret and use symbols to express relationships and justify reasoning when solving problems. ● M2.9-12.1: The learner will justify how to apply properties of real number systems to variable expressions in a variety of contexts. ● M3.9-12.1: The learner will use computational strategies and algorithms and provide rationale for their use. ● M3.9-12.2: The learner will reason quantitatively when analyzing, representing, and solving problems. ● M3.9-12.3: The learner will compare the effectiveness or logic of two plausible arguments or models. ● M5.9-12.1: The learner will apply properties of arithmetic and algebra to simplify and manipulate symbolic expressions or models. ● M5.9-12.2: The learner will write and apply algebraic modes to represent and answer questions about a given situation. ● M5.9-12.3: The learner will interpret, analyze, and use relations and functions applied in a variety of contexts, including real-world phenomena. ● M7.9-12.1: The learner will formulate questions to clarify the problem at hand and formulate one (or more) questions that can be answered with data. ● M7.9-12.2: The learner will design and implement a plan to collect the appropriate data to answer the statistical question. ● M7.9-12.3: The learner will summarize data using appropriate statistics. ● M7.9-12.4: The learner will select appropriate graphical and numerical methods, and use these methods to represent the data in a way that supports interpretation. ● M7.9-12.6: The learner will apply probability concepts to analyze and evaluate potential decisions and strategies.

STARTING A PROPRIETORSHIP: CHANGES THAT AFFECT THE ACCOUNTING EQUATION

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
M1.9-12.1 M7.9-12.3	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Understand accounting standards and rules. • Use basic accounting equations. • Determine the effects of business transactions. • Learn about receiving cash. • Learn about paying cash. • Learn about purchasing on account. • Learn about paying on account. • Learn about receiving cash from sales. • Learn about sales on account. • Learn about receiving cash on account. • Learn about paying cash to the owner for personal use. • Understand the summary of changes in owner’s equity. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Practice oral communication. • Practice written communication. • Learn about the role of accounting. • Understand ethics in business. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
Suggested Activities, Materials, and Resources:	<ul style="list-style-type: none"> • Accounting in the real world: TerraCycle • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 1-1, 1-2, and 1-3 ○ Application problems 1-1, 1-2, and 1-3 • Analyzing Nike’s financial statements 	

ANALYZING TRANSACTIONS INTO DEBIT & CREDIT PARTS

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1 M5.9-12.2</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Use T accounts. • Analyze how transactions affect accounts. • Analyze how transactions affect the owner’s equity accounts. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: SportClips • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 2-1, 2-2, and 2-3 ○ Application problems 2-1, 2-2, and 2-3 • Auditing for errors 	

JOURNALIZING TRANSACTIONS

Graduate-Level Competency:

M2 – Numbers and Number Systems: The learner will develop an applied knowledge of numbers and number systems to solve problems.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M2.9-12.1 M7.9-12.2</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Understand double-entry accounting. • Learn about source documents. • Prepare journal entries. • Learn about receipts. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Learn about chronological records. • Practicing using calculator tapes. • Start a new General Journal page. • Correct errors in journal entries. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Target • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 3-1, 3-2, 3-3, and 3-4 ○ Application problems 3-1, 3-2, 3-3, and 3-4 • 21st Century Skills 	

POSTING TO A GENERAL LEDGER

Graduate-Level Competency:

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

Course/ Grade Competency	Content Objectives	Standards
M3.9-12.2	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prepare a chart of accounts. • Post from a General Journal to a General Ledger. • Prove cash • Create a journal entry to record a correcting entry. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Create a memorandum for correcting entries. • Assign account numbers. • Open an account in a General Ledger. • Understand the relationship of a T account to an Account Form. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
Suggested Activities, Materials, and Resources:	<ul style="list-style-type: none"> • Accounting in the real world: Tidal • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 4-1, 4-2, and 4-3 ○ Application problems 4-1, 4-2, and 4-3 ○ Source documents problem 4-S • Auditing for errors 	

CASH CONTROL SYSTEMS

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

Course/ Grade Competency	Content Objectives	Standards
M1.9-12.1	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Practice bank statement reconciliation. • Complete check stubs and checks. • Understand and interpret bank statements. • Deposit cash. • Learn about petty cash. • Establish a petty cash fund. • Replenish petty cash. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • How businesses use cash. • Learn about restrictive endorsement. • Learn about special endorsement. • Learn about blank endorsement. • Record a voided check. • Practice oral communication of accounting information. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
Suggested Activities, Materials, and Resources:	<ul style="list-style-type: none"> • Accounting in the real world: Starbucks • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 5-1, 5-2, 5-3, and 5-4 ○ Application problem 5-1, 5-2, 5-3, and 5-4 ○ Reinforcement activity 1, part A 	

WORK SHEET & ADJUSTING ENTRIES FOR A SERVICE BUSINESS

Graduate-Level Competency:

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M5.9-12.3 M7.9-12.3</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Create a work sheet. • Prepare a trial balance on a work sheet. • Plan adjustments on a work sheet. • Record net income. • Calculate and record a net loss. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prove the adjustments column of a work sheet. • Partial ledger accounts after posting adjusting entries. • Prevent errors. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: AICPA • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 6-1, 6-2, 6-3, and 6-4 ○ Application problems 6-1, 6-2, 6-3, and 6-4 • Analyzing Nike’s financial statements 	

FINANCIAL STATEMENTS FOR A PROPRIETORSHIP

Graduate-Level Competency:

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M3.9-12.2 M3.9-12.3 M7.9-12.4</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prepare an income statement. • Report financial information. • Analyze an income statement. • Calculate net income ratio. • Calculate total expense ratio. • Learn about acceptable financial ratios. • Prepare a statement of owner’s equity. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prepare the heading of an income statement. • Prepare the heading of a balance sheet. • Prepare the body of a statement of owner’s equity. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Winmark Corporation • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 7-1 and 7-2 ○ Application problems 7-1 and 7-2 	

RECORDING CLOSING ENTRIES & PREPARING A POST-CLOSING TRIAL BALANCE FOR A SERVICE BUSINESS

Graduate-Level Competency:

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M7.9-12.1 M7.9-12.2</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Record closing entries. • Prepare a post-closing trial balance. • Make a closing entry to record net income or loss. • Make a closing entry for the owner’s drawing accounting. • Make a closing entry for an income statement account. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Learn about the accounting cycle for a service business. • Prepare a post-closing trial balance. • Learn about the need for the income summary account. • Learn about the need for closing temporary accounts. • Learn about the need for permanent and temporary accounts. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Radio Flyer • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 8-1 and 8-2 ○ Application problems 8-1 and 8-2 ○ Reinforcement activity 1, part B 	

ACCOUNTING FOR PURCHASES & CASH PAYMENTS

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1 M3.9-12.1 M3.9-12.2 M5.9-12.1 M5.9-12.2 M5.9-12.3</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prepare subsidiary ledgers. • Learn about controlling accounts. • Learn about how to form a corporation. • Practice the perpetual inventory method. • Practice the periodic inventory method. • Learn about the cost of goods sold. • Prepare purchases journal. • Prepare cash payments journal. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prove the accounts payable ledger. • Total, prove, and rule a cash payments journal. • Total and rule a purchases journal. • Replenish a petty cash fund. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Staples • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 9-1, 9-2, 9-3, 9-4, and 9-5 ○ Application problem 9-1, 9-2, 9-3, 9-4, and 9-5 ○ Using source document 9-S 	

ACCOUNTING FOR SALES & CASH RECEIPTS

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.2 M3.9-12.1 M3.9-12.2 M3.9-12.3 M7.9-12.2 M7.9-12.3 M7.9-12.4 M7.9-12.6</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Learn about sales tax. • Prepare a sales invoice. • Process sales transactions. • Process cash and credit card sales. • Process credit cards. • Process sales transactions. • Prove cash at the end of a month. • Calculate cash receipts on an account with a sales discount. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prove the Accounts Receivable Ledger. • Total, prove, and rule a Cash Receipts Journal. • Total, prove, and rule Sales Journal. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Federal Trade Commission • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 10-1, 10-2, 10-3, and 10-4 ○ Application problems 10-1, 10-2, 10-3, and 10-4 ○ Using source document 10-S 	

ACCOUNTING FOR TRANSACTIONS USING A GENERAL JOURNAL

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1 M7.9-12.3</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Journalize sales returns and allowances. • Learn about accounting for the declaration and payment of a dividend. • Journalize purchase returns and allowances. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Declare a dividend. • Pay declared dividends. • Prepare memorandum for buying supplies on account. • Correct errors in subsidiary ledger accounts. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Square, Inc. • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 11-1, 11-2, and 11-3 ○ Application problems 11-1, 11-2, and 11-3 • Auditing for errors 	

PREPARING PAYROLL RECORDS

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1 M3.9-12.2</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Calculate employee earning. • Determine payroll tax withholding. • Prepare payroll records. • Prepare payroll checks. • Understand and interpret a payroll bank statement. • Learn about payroll taxes. • Calculate employee hours worked. • Prepare employee earning records. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prepare electronic funds transfer. • Learn about voluntary deductions from earnings. • Learn about time clock systems. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Deloitte University • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 12-1, 12-2, 12-3, and 12-4 ○ Application problems 12-1, 12-2, 12-3, and 12-4 ○ Source document 12-S 	

ACCOUNTING FOR PAYROLL & PAYROLL TAXES

Graduate-Level Competency:

M2 – Numbers and Number Systems: The learner will develop an applied knowledge of numbers and number systems to solve problems.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M2.9-12.1 M3.9-12.2 M7.9-12.2</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Record payroll. • Analyze payment of payroll. • Record employer payroll taxes. • Learn about employer payroll taxes. • Learn about state unemployment tax. • Learn about Federal unemployment tax. • Learn about employer Social Security and Medicare taxes. • Calculate unemployment taxes. • Prepare employer’s quarterly federal tax return. • Prepare employer’s annual reporting of payroll taxes. • Learn how to make Federal tax deposits. • Learn about paying the Liability for Federal Unemployment Tax. • Learn about paying the Liability for Employee Income Tax, Social Security Tax, and Medicare Tax. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prepare different forms containing payroll information. • Journalize payment of a payroll. • Journalize employer payroll taxes. 	<p style="text-align: center;"><u>AKSS</u></p> <p>A-SSE.1, A-SSE.3. A-CED.1, A-CED.4. CC.9-12.A.REI.1 CC.9-12.A.REI.1 CC.9-12.A.CED.1 CC.9-12.A.CED.1</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: GoPro • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 13-1, 13-2, 13-3, and 13-4 ○ Application problems 13-1, 13-2, 13-3, and 13-4 ○ Reinforcement activity 2, part A 	

ACCOUNTING FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

Course/ Grade Competency	Content Objectives	Standards
M1.9-12.1	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Learn about methods of estimating uncollectable accounts receivable. • Adjust entry for allowance for uncollectible accounts. • Estimate uncollectible accounts expense. • Reopen an account previously written off. • Prepare promissory notes. • Learn about maturity dates of promissory notes. • Calculate interest on promissory notes. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Journalize the writing-off of an uncollectible accounts receivable. • Accept a note receivable from a customer. • Understand promissory notes. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
Suggested Activities, Materials, and Resources:	<ul style="list-style-type: none"> • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): • Accounting in the real world: United Parcel Service <ul style="list-style-type: none"> ○ Working papers 14-1, 14-2, and 14-3 ○ Application problems 14-1, 14-2, and 14-3 	

PREPARING ADJUSTING ENTRIES & A TRIAL BALANCE

Graduate-Level Competency:

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M5.9-12.3 M7.9-12.3</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Calculate Federal income tax. • Calculate the depreciation of plan assets. • Plan adjusting entries. • Adjust merchandise inventory and interest receivables. • Adjust accumulated depreciation. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Journalize the adjusting entry for Federal income tax payable. • Journalize the adjusting entry for accumulated depreciation. • Journalize the adjusting entry for interest receivable. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Dollar General • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 15-1, 15-2, 15-3, and 15-4 ○ Application problems 15-1, 15-2, 15.3 and 15.4 • Auditing for errors 	

FINANCIAL STATEMENTS & CLOSING ENTRIES FOR A CORPORATION

Graduate-Level Competency:

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M3.9-12.2 M3.9-12.3 M7.9-12.4</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prepare an income statement. • Prepare a statement of stockholder’s equity. • Prepare a balance sheet. • Record closing entries for income statement accounts. • Prepare a post-closing trial balance. • Complete closing entries for a corporation recorded in a journal. • Understand supporting schedules for a balance sheet. • Prepare closing entries for dividends. • Prepare closing entries to record net income. • Prepare closing entries for accounts with credit balances. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Prepare post-closing trial balance. • Complete a balance sheet. • Learn about the income summary account. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Toshiba • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 16-1, 16-2, 16-3, 16-4, and 16-5 ○ Application problems 16-1, 16-2, 16-3, 16-4, and 16-5 	

FINANCIAL STATEMENT ANALYSIS

Graduate-Level Competency:

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M7.9-12.1 M7.9-12.2</p>	<p><u>Must be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Calculate vertical analysis ratios. • Use vertical analysis ratios to analyze gross profit. • Understand the vertical analysis of a balance sheet. • Calculate the horizontal analysis. • Analyze financial statements using financial ratios. • Calculate liquidity ratios. • Calculate market ratios. • Calculate earnings per share. • Correct an unfavorable debt ratio. • Correct an unfavorable operating expense ratio. • Correct an unfavorable gross margin. • Manage an unfavorable gross margin. • Calculate vertical analysis ratios on a balance sheet. • Calculate price-earnings ratio. • Learn about dividend yields. <p><u>Can be Covered:</u> The learner will:</p> <ul style="list-style-type: none"> • Analyze trends with vertical analysis. • Learn about quick ratios. • Learn about the current ratio. • Learn about working capital. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>

**Suggested Activities,
Materials, and Resources:**

- Accounting in the real world: Scottrade
- *Century 21 Accounting - General Journal* (Cengage, 2019):
 - Working papers 17-1, 17-2, 17-3, and 17-4
 - Application problems 17-1, 17-2, 17-3, and 17-4
 - Reinforcement activity 2, part B
- Analyzing Nike's financial statements

Student Business Enterprise II A

Course Information	
Course Name	Student Business Enterprise II A
Course Number	
Grade(s)	9-12
Length	1 Semester
Credit	.5
Foundational Course:	<input type="checkbox"/> This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Student Business Enterprise I 1A/1B
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration; QuickBooks Certification
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Distributive Education Clubs of America (DECA), Business Professionals of America (BPA), Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	Nationals Business Education Association (NBEA), Common Admission Test (CAT), DECA
Names/Numbers of Occupational Standards	NBEA, DECA, CAT
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	<p><i>Student Business Enterprise IIA</i> is the first semester of a yearlong advance course that builds on the foundations established in Student Business Entrepreneurship IA and IB, including the quantitative reasoning and applied problem-solving skills developed in <i>Amped on Algebra</i>. This course is designed to strengthen upper-level management, leadership, and operational competencies within a student-run business enterprise in the imprinted merchandise industry.</p> <p>Students apply and interview for managerial roles and assume supervisory responsibilities within the enterprise structure. Emphasis is placed on strategic planning, financial analysis, data-driven decision-making, and performance management. Students oversee real-world production schedules across multiple product lines, manage equipment and workflow systems, coordinate customer relations, analyze sales data, and ensure quality control and product delivery.</p> <p>Through competency-based, applied learning experiences, students integrate algebraic reasoning and business analytics to manage pricing models, profit margins, budgeting, inventory control, and forecasting. The course provides coherent and rigorous content aligned to challenging academic standards while advancing technical knowledge and skills within the Business, Management & Administration career cluster.</p> <p>Instruction includes planning, organizing, directing, and controlling business operations, with emphasis on leadership theory, management strategies, ethical decision-making, and organizational communication. Students engage in continuous cycles of implementation, evaluation, and reflection, strengthening higher-order reasoning, problem-solving skills, professional work habits, and occupation-specific technical competencies.</p> <p>This course prepares students for postsecondary education, industry credentials, and careers in entrepreneurship, business management, and related fields by intentionally connecting academic mathematics to authentic business application.</p>

Instructional Topic Headings (please separate each heading by a semi-colon)	Accounting/Budgeting; Operation; Management; Supervisor Skills; Human Relations Management; Banking; Marketing; Purchasing; Inventory Management; Quality Control; Internal Control; Website Design; Graphic Design Artist
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	QuickBooks, Certiport, MOS, IC3
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	S. Ashlock
Course Adapted From	Student Business & Finance Curriculum
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	No

Instructional Resources

List the major instructional resources used for this course:	
Websites:	
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Students will demonstrate project planning and management skills.	NBEA	W.11-12.2; W.11-12.4; W.11-12.5; SL.11-12.1; SL.11-12.4	MP.1-2, 8		E4	A.1; A.2; A.4; A.5	Class Assignments; Projects
Students will explain the importance of providing good customer service in the workplace.	NBEA	WW.11-12.1; W.11-12.2; RI.11-12.2;m SL.11-12.4; L.11-12.3	MP.2, 6-7		C4, E4	A.1	Class Assignments; Projects
Students will explain how product quality affects job stability.	NBEA	RI.11-12.3; RI.11-12.8; W.11-12.1; W.11-12.2			D6	A.1; A.6	Class Assignments; Projects
Students will describe appropriate time management techniques and their application in the workplace.	NBEA	W.11-12.2; SL.11-12.1; SL.11-12.6; L.11-11-12.6	MP.1-2		D6	A.1; A.2	Class Assignments; Projects
Students will demonstrate techniques for developing and maintaining positive and flexible behaviors and attitudes.	NBEA	SL.11-12.1; SL.11-12.3; W.11-12.4; L.11-12.3	MP.1-3		C4	A.1	Class Assignments; Projects
Students will describe techniques for demonstrating personal accountability and work productivity.	NBEA	W.11-12.2; W.11-12.4; SL.11-12.4; L.11-12.6			C4	A.1; A.7	Class Assignments; Projects
Students will discuss and illustrate the positive and negative effects of a well-developed work ethic on worker and workplace productivity.	NBEA	W.11-12.1; RI.11-12.8; SL.11-12.1; SL.11-12.4			D6	A.1; A.2	Class Assignments; Projects
Students will identify methods for demonstrating dependability and accountability in work performance.	NBEA	W.11-12.2; SL.11-12.1; L.11-12.6	MP.1-3		E4	A.7	Class Assignments; Projects
Students will estimate market share for a specific product or service.	NBEA	RI.11-12.7; W.11-12.2; W.11-12.9; SL.11-12.4	MP.1-4		E4	A.1; A.2; A.7; B.3	Class Assignments; Projects

Students will select appropriate channels of distribution to reach a target market.	NBEA	RI.11-12.3; W.11-12.1; W.11-12.2; SL.11-12.4	MP.1-4			A.2; A.4	Class Assignments; Projects
Students will develop quality control procedures.	NBEA	W.11-12.2; W.11-12.4; W.11-12.5; L.11-12.6				A.1; A.2; A.6	Class Assignments; Projects
Students will design policies and procedures for serving customers.	NBEA	W.11-12.2; W.11-12.4; W.11-12.5; SL.11-12.4			E4	A1	Class Assignments; Projects
Students will establish prices for products and services.	NBEA	RI.11-12.7; W.11-12.1; W.11-12.2; W.11-12.9	MP.1-4			B.3	Class Assignments; Projects
Students will assess how market prices provide an incentive to produce goods and services.	NBEA	RI.11-12.2; RI.11-12.1; W.11-12.1; SL.11-12.4	MP.1-4			A.1; B.3	Class Assignments; Projects

Student Business Enterprise II B

Course Information	
Course Name	Student Business Enterprise II B
Course Number	TBA
Grade(s)	9 - 12
Length	1 Semester
Credit	.5
Foundational Course:	<input type="checkbox"/> This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Student Business Enterprise II B
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Management & Administration; QuickBooks Certification
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Distributive Education Clubs of America (DECA), Business Professionals of America (BPA), Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	Nationals Business Education Association (NBEA), Common Admission Test (CAT), DECA
Names/Numbers of Occupational Standards	NBEA, DECA, CAT
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	<p><i>Student Business Enterprise IIB</i> is the second semester of a yearlong advanced course embedded within the <i>Amped on Algebra</i> program. Building upon the quantitative reasoning, financial literacy, and applied problem-solving skills developed throughout the first semester, this capstone experience moves students from operational management to strategic leadership within the student-run imprinted merchandise enterprise.</p> <p>Students continue serving in competitively selected managerial roles while expanding their supervisory responsibilities to include long-term strategic planning, financial performance analysis, operational efficiency, and organizational leadership. Emphasis is placed on refining real-world production schedules across multiple product lines, optimizing workflow systems, managing production equipment, strengthening customer relations, analyzing sales data, and ensuring quality assurance and timely delivery.</p> <p>As part of <i>Amped Algebra</i>, students apply algebraic modeling and business analytics to evaluate pricing strategies, profit margins, market trends, inventory systems, cost controls, and revenue projections. Students assess performance metrics, implement data-driven improvements, and measure outcomes over time. This integration of mathematics and enterprise leadership strengthens higher-order reasoning, problem-solving skills, and real-world application of academic standards.</p> <p>Instruction deepens understanding of planning, organizing, directing, and controlling business operations, with increased focus on leadership theory, ethical decision-making, personnel management, and organizational sustainability. Students engage in structured cycles of decision-making, implementation, evaluation, and reflection, strengthening both technical competencies and professional leadership capacity.</p> <p>Student Entrepreneurship IIB within <i>Amped on Algebra</i> provides rigorous, standards-aligned content in the Business, Management & Administration career cluster and prepares students for postsecondary education, industry credentials, and careers in entrepreneurship and business management through authentic, applied enterprise leadership experiences.</p>

Instructional Topic Headings (please separate each heading by a semi-colon)	Accounting/Budgeting; Operation; Management; Supervisor Skills; Human Relations Management; Banking; Marketing; Purchasing; Inventory Management; Quality Control; Internal Control; Website Design; Graphic Design Artist
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	QuickBooks, Certiport, MOS, IC3
Course Addresses:	
Alaska ELA and Math Standards	Yes
Alaska Cultural Standards	Yes
All Aspects of Industry (AAI)	Yes
Core Technical Standards	Yes
Employability Standards	Yes
Employability Standards	
Source of Employability Standards	Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	No
Date of Current Agreement	N/A
Postsecondary Institution Name	N/A
Postsecondary Course Name	N/A
Postsecondary Course Number	N/A
Number of Postsecondary Credits	N/A
Author	
Course Developed By	S. Ashlock
Course Adapted From	Student Business & Finance Curriculum
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	No

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://www.fbla.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Students will demonstrate project planning and management skills.	NBEA	W.11-12.2; W.11-12.4; W.11-12.5; SL.11-12.1; SL.11-12.4	MP.1-2, 8		E4		Class Assignments; Projects
Students will identify ways to use feedback to improve skills.	NBEA	SL.11-12.1; SL.11-12.3; W.11-12.5	MP.1-3		D6		Class Assignments; Projects
Students will monitor progress and restructure the plan as needed to manage identified weaknesses.	NBEA	W.11-12.5; SL.11-12.1; SL.11-12.4	MP.1-3		E4		Projects
Students will describe appropriate time management techniques and their application in the workplace.	NBEA	W.11-12.2; SL.11-12.4; L.11-12.6	MP.1-2		C4		Class Assignments; Projects
Students will demonstrate techniques for developing and maintaining positive and flexible behaviors and attitudes.	NBEA	-SL.11-12.1; SL.11-12.3; L.11-12.3	MP.1-2		C4, E4		Projects
Students will describe techniques for demonstrating personal accountability and work productivity.	NBEA	W.11-12.2; W.11-12.4; SL.11-12.4	MP.1-2		D6		Class Assignments; Projects
Students will discuss and illustrate the positive and negative effects of a well-developed work ethic on worker and workplace productivity.	NBEA	W.11-12.1; RI.11-12.8; SL.11-12.1			D6		Class Assignments; Projects
Students will demonstrate the ability to use assertive behavior in work relationships.	NBEA	SL.11-12.1; SL.11-12.6; L.11-12.3			C4		Projects
Students will identify techniques for encouraging others to enhance their performance.	NBEA	-SL.11-12.1; SL.11-12.3; W.11-12.2	MP.3		C4		Class Assignments; Projects
Students will describe ways to evaluate the effectiveness of promotional efforts.	NBEA	RI.11-12.7; W.11-12.2; SL.11-12.4	MP.1-2, 6				Class Assignments; Projects
Students will select appropriate channels of distribution to reach a target market.	NBEA	RI.11-12.3; W.11-12.1; SL.11-12.4	MP.1-2, 6		E4		Projects
Students will develop quality control procedures.	NBEA		MP.2, 6				Projects

Students will describe benefits of participating in a business-sponsored community service activity.	NBEA	W.11-12.1; W.11-12.2; SL.11-12.4			A1, 4		Class Assignments; Projects
Students will design strategies for maintaining customer loyalty.	NBEA	RI.11-12.3; W.11-12.2; SL.11-12.4			C4, E4		Class Assignments; Projects
Students will create a customer database to track customer purchases and feedback.	NBEA	RI.11-12.7; W.11-12.2; W.11-12.9	MP.4-6				Class Assignments; Projects
Students will assess how market prices provide an incentive to produce goods and services.	NBEA	RI.11-12.2; RI.11-12.8; W.11-12.1; SL.11-12.4	MP.2, 3.7				Class Assignments; Projects

Accounting 2A/2B

<p>Grade(s): 10-12 Length: two semesters Credit: 1 (0.5 per semester) Prerequisite: <i>Accounting 1A/1B</i> or teacher recommendation</p>	<p>Overview: <i>Accounting 2A/2B</i> introduces students to the concepts and applications of managerial accounting. Students focus on analysis and recording of various manufacturing costs, cost-volume-profit analysis, preparation of financial statements for a manufacturer, creation of static and flexible budgets and reports, evaluation of capital investments, and various costing systems.</p>
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Mathematical Topics (Recommended Order)	
Semester 1 <i>(Managerial Accounting 2A)</i>	Semester 2 <i>(Managerial Accounting 2B)</i>
<ul style="list-style-type: none"> • Acquiring Capital for Growth and Development • Accounting for Plant Assets, Depreciation, and Intangible Assets • Accounting for Inventory • Accounting for Accruals, Deferrals, and Reversing Entries • End-of-Fiscal-Period Work for a Corporation 	<ul style="list-style-type: none"> • Forming a Partnership • Distribution of Net Income and Owner's Equity Statements • Dissolving a Partnership • Recording International Sales • Recording Internet Sales

Course/ Grade Competencies	
Semester 1	Semester 2
<ul style="list-style-type: none"> ● M1.9-12.1: The learner will write, apply, and provide a rationale for a mathematical model representing a given situation. ● M2.9-12.1: The learner will justify how to apply properties of real number systems to variable expressions in a variety of contexts. ● M3.9-12.3: The learner will compare the effectiveness or logic of two plausible arguments or models. ● M5.9-12.2: The learner will write and apply algebraic modes to represent and answer questions about a given situation. ● M5.9-12.3: The learner will interpret, analyze, and use relations and functions applied in a variety of contexts, including real-world phenomena. ● M7.9-12.1: The learner will formulate questions to clarify the problem at hand and formulate one (or more) questions that can be answered with data. ● M7.9-12.3: The learner will summarize data using appropriate statistics. ● M7.9-12.4: The learner will select appropriate graphical and numerical methods, and use these methods to represent the data in a way that supports interpretation. 	<ul style="list-style-type: none"> ● M1.9-12.1: The learner will write, apply, and provide a rationale for a mathematical model representing a given situation. ● M1.9-12.2: The learner will interpret and use symbols to express relationships and justify reasoning when solving problems. ● M3.9-12.1: The learner will use computational strategies and algorithms and provide rationale for their use. ● M3.9-12.3: The learner will compare the effectiveness or logic of two plausible arguments or models. ● M5.9-12.1: The learner will apply properties of arithmetic and algebra to simplify and manipulate symbolic expressions or models. ● M5.9-12.2: The learner will write and apply algebraic modes to represent and answer questions about a given situation. ● M5.9-12.3: The learner will interpret, analyze, and use relations and functions applied in a variety of contexts, including real-world phenomena. ● M5.9-12.4: The learner will analyze relations and functions, using multiple representations. ● M7.9-12.1: The learner will formulate questions to clarify the problem at hand and formulate one (or more) questions that can be answered with data. ● M7.9-12.2: The learner will design and implement a plan to collect the appropriate data to answer the statistical question. ● M7.9-12.3: The learner will summarize data using appropriate statistics. ● M7.9-12.4: The learner will select appropriate graphical and numerical methods, and use these methods to represent the data in a way that supports interpretation.

ACQUIRING CAPITAL FOR GROWTH & DEVELOPMENT

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M2 – Numbers and Number Systems: The learner will develop an applied knowledge of numbers and number systems to solve problems.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
M1.9-12.1 M2.9-12.1 M5.9-12.2 M5.9-12.3 M7.9-12.1	<p>Short-Term Debt Financing: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Short-Term Debt Financing • Long-Term Debt Financing • Capital Stock • Acquiring Additional Stock <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Signing a Promissory Note for an Extension of Time • Selecting Financing Methods 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p style="text-align: center;"><u>Mathematical Practices</u> CC.9-12.A.REI.1 CC.9-12.A.REI.1 CC.9-12.A.CED.1 CC.9-12.A.CED.1 CC.9-12.A.CED.1</p>
	<p>Long-Term Debt Financing: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Applying for a Business Loan • Issuing Bonds • Paying Interest on Bonds <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Signing a Long-Term Note Payable 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p style="text-align: center;"><u>Mathematical Practices</u> CC.9-12.N.Q.1</p>
M1.9-12.1 M2.9-12.1 M5.9-12.2 M7.9-12.1	<p>Capital Stock: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Issuing Capital Stock • Issuing Stock in Excess of Par Value • Issuing Preferred Stock at Par Value 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p style="text-align: center;"><u>Mathematical Practices</u> CC.9-12.A.REI.1</p>

ACQUIRING CAPITAL FOR GROWTH & DEVELOPMENT (continued)

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1 M2.9-12.1 M5.9-12.2 M7.9-12.1 M7.9-12.3</p>	<p>Acquiring Additional Capital: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Making Financial Decisions • Financial Leverage <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Selecting Financial Methods 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Ford Motor Company • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 18-1, 18-2, 18-3, and 18-4 ○ Application problems 18-1, 18-2, 18-3, and 18-4 • 21st Century Skills: Financial, Economic, Business, and Entrepreneurial Literacy 	

ACCOUNTING FOR PLANT ASSETS, DEPRECIATION, & INTANGIBLE ASSETS

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M2 – Numbers and Number Systems: The learner will develop an applied knowledge of numbers and number systems to solve problems.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M2.9-12.1 M3.9-12.3 M5.9-12.2 M5.9-12.3 M7.9-12.1 M7.9-12.4</p>	<p>Buying Plant Assets & Paying Property Taxes: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Plant Assets • Recording the Buying of a Plant Asset • Calculating and Paying Property Tax <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Recording the Buying of a group of Assets 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1</p>	<p>Calculating Depreciation Expense: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Calculating Straight-Line Depreciation • Calculating Accumulated Depreciation • Calculating Book Value <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Calculating depreciation expense for part of a year. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>

<p>M1.9-12.1 M2.9-12.1 M5.9-12.2</p>	<p>Journalizing Depreciation Expense: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Preparing Plant Asset Records • Journalizing Annual Depreciation Expense 	<p><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>ACCOUNTING FOR PLANT ASSETS, DEPRECIATION, & INTANGIBLE ASSETS (continued)</p>		
<p>Course/ Grade Competency</p>	<p>Content Objectives</p>	<p>Standards</p>
<p>M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1</p>	<p>Disposing of Plant Assets: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Selling a Plant Asset for Book Value • Recording Depreciation Expense on Disposal of an Asset • Selling a Plant Asset for more than Book Value • Selling a Plant Asset for less than Book Value 	<p><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>M1.9-12.1 M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1</p>	<p>Declining-Balance Method of Appreciation: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Calculating Depreciation Using the Double-Declining-Balance Method • Calculating Depreciation Expense in the Final Year <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Accelerated Depreciation Methods • Comparing Two Methods of Depreciation 	<p><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
	<p>Buying Intangible Assets & Calculating Amortization Expense: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Recording the Buying of an Intangible Asset • Calculating and Recording Amortization Expense 	<p><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>

**Suggested Activities,
Materials, and Resources:**

- Accounting in the real world: Costco Wholesale
- *Century 21 Accounting - General Journal* (Cengage, 2019):
 - Working papers 19-1, 19-2, 19-3, 19-4, 19-5, and 19-6
 - Application problems 19-1, 19-2, 19-3, 19-4, and 19-6
- 21st Century Skills: Financial, Economic, Business, and Entrepreneurial Literacy

ACCOUNTING FOR INVENTORY

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M2 – Numbers and Number Systems: The learner will develop an applied knowledge of numbers and number systems to solve problems.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1 M7.9-12.3</p>	<p>Determining the Quantity of Merchandise Inventory: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • The Most Efficient Quantity of Inventory • Inventory Record • Stock Record • Perpetual Inventory Using a Computer <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Why Merchandise Inventory is Important 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p>Mathematical Practices All mathematical practices are present in each unit.</p>
<p>M1.9-12.1 M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1</p>	<p>Determining the Cost of Merchandise Inventory: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • First-In, First-Out Inventory Costing Method • Last-In, First-Out Inventory Costing Method • Weighted-Average Inventory Costing Method • Calculating the Cost of Merchandise Sold • Inventory Costing Method and Actual Flow of Inventory <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Comparison of Inventory Methods • Lower of Cost or Market Inventory Costing Method 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p>Mathematical Practices All mathematical practices are present in each unit.</p>

ACCOUNTING FOR INVENTORY (continued)

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1 M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1 M7.9-12.3 M7.9-12.4</p>	<p>Eliminating Inventory: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Gross Profit Method of Estimating Inventory • Estimating Inventory for Other Months 	<p><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: IKEA • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 20-1, 20-2, and 20-3 ○ Application problems 20-1, 20-2, and 20-3 ○ Reinforcement activity 3, part A 	

ACCOUNTING FOR ACCRUALS, DEFERRALS, & REVERSING ENTRIES

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M2 – Numbers and Number Systems: The learner will develop an applied knowledge of numbers and number systems to solve problems.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1 M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1 M7.9-12.3</p>	<p>Accruals: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Collecting a Note Receivable with Accrued Interest • Reversing Entry for Accrued Interest Income • Reversing Entry for Accrued Interest Expense • Paying an Installment Note Payable with Accrued Interest <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Analyzing Deferrals • Effect of Not Using Reversing Entries • Analyzing an Adjustment for Accrued Interest Expense 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>M2.9-12.1 M3.9-12.3 M7.9-12.1</p>	<p>Deferrals: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Recording Revenue Received in Advance • Recording Adjusting Entry for Deferred Revenue Earned • Recording an Expense Paid in Advance • Recording Adjusting Entry for Deferred Expenses Incurred <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Analyzing Deferrals 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>

ACCOUNTING FOR ACCRUALS, DEFERRALS, & REVERSING ENTRIES (continued)

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1 M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1 M7.9-12.3</p>	<p>Preparing Adjusting Entries: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Uncollectible Accounts Adjustment • Merchandise Inventory Adjustment • Supplies-Store Adjustment • Prepaid Insurance Adjustment • Calculating Federal Income Tax <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • End-Of-Fiscal-Period Work • Unadjusted Trial Balance • Adjusted Trial Balance 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Anytime Fitness • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 21-1 and 21-2 ○ Application problems 21-1 and 21-2 	

END-OF-FISCAL-PERIOD WORK FOR A CORPORATION

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M2 – Numbers and Number Systems: The learner will develop an applied knowledge of numbers and number systems to solve problems.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1 M7.9-12.3 M7.9-12.4</p>	<p>Preparing an Income Statement, Statement of Stockholders Equity, & Balance Sheet: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Income Statement • Statement of Stockholders’ Equity • Balance Sheet <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Additional Items on an Income Statement 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>M1.9-12.1 M2.9-12.1 M3.9-12.3 M5.9-12.2 M7.9-12.1 M7.9-12.3 M7.9-12.4</p>	<p>Preparing a Statement of Cash Flows: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Statement of Cash Flows • Cash Flows from Operating, Investing, and Financing Activities • Investing Activities Section of a Statement of Cash flows • Financing Activities Section of a Statement of Cash flows • Operating Activities Section of a Statement of Cash Flows 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>M1.9-12.1 M2.9-12.1 M7.9-12.1</p>	<p>Preparing Closing & Reversing Entries: <u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Closing Entry for Accounts with Credit Balance • Closing Entry for Accounts with Debit Balance • Closing Entry to Record Net income • Closing Entry for Dividends • Reversing Entries • Accounting Cycle for a Merchandising Business Organized as a Corporation 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>

Suggested Activities, Materials, and Resources:	<ul style="list-style-type: none"> • Accounting in the real world: JP Morgan Chase and Co. • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working papers 22-1, 22-2, 22-3, and 22-4 ○ Application problems 22-1, 22-2, 22-3, and 22-4 ○ Reinforcement activity 3, part B 	
FORMING A PARTNERSHIP		
<p>Graduate-Level Competency:</p> <p>M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.</p> <p>M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.</p> <p>M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.</p>		
Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.1</p> <p>M5.9-12.3</p> <p>M7.9-12.1</p> <p>M7.9-12.4</p>	<p><u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Initial investments by owners • Withdrawal of cash by partners • Withdrawal of supplies by partners <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Partnership agreements 	<p><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
Suggested Activities, Materials, and Resources:	<ul style="list-style-type: none"> • Accounting in the real world: Jimmy John’s • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working paper 23-1 ○ Application problem 23-1 	

DISTRIBUTION OF NET INCOME & OWNERS' EQUITY STATEMENTS

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.2 M5.9-12.3 M5.9-12.4 M7.9-12.1 M7.9-12.2 M7.9-12.3 M7.9-12.4</p>	<p><u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Distribution of Net Income Statement • Distribution of Net Income Statement with unequal distribution • Partner’s Capital and Drawing Accounts • Owners’ Equity Statement • Balance Sheet for a Partnership <p><u>Can be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Owner’s Equity Statement with an additional investment and a net loss. 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Jimmy John’s • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working paper 23-2 ○ Application problem 23-2 	

DISSOLVING A PARTNERSHIP

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M3 – Reasoning and Strategic Thinking: The learner will use evidence to support authentic application of concepts and support mathematical arguments.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.2 M3.9-12.1 M3.9-12.3 M5.9-12.3 M5.9-12.4 M7.9-12.1 M7.9-12.2 M7.9-12.3 M7.9-12.4</p>	<p><u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Account Balances Before Realization • Calculating Gain on Realization • Recording a Gain on Realization • Calculating Loss on Realization • Recording a Loss on Realization • Liquidating Liabilities • Distributing Remaining Cash to Partners 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working paper 23-3 ○ Application problem 23-3 	

RECORDING INTERNATIONAL SALES

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.2 M5.9-12.1 M5.9-12.2 M5.9-12.3 M5.9-12.4 M7.9-12.1 M7.9-12.2 M7.9-12.3 M7.9-12.4</p>	<p><u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • International Sales • International Sales Compared with Domestic Sales • Processing an International Sale • Collecting Payment for an International Sale • Journalizing an International Sale • Journalizing Time Drafts • Journalizing Cash Receipts from Time Drafts • Trade Acceptances 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p style="text-align: center;"><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • Accounting in the real world: Lyft • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working paper 24-1 ○ Application problem 24-1 	

RECORDING INTERNET SALES

Graduate-Level Competency:

M1 – Symbolic Expression: The learner will be able to reason abstractly and utilize symbolic expressions and mathematical models.

M5 – Algebraic Functions, Patterns and Relations: The learner will utilize patterns, relations, and functions to compare, interpret, and analyze situations.

M7 – Data, Analysis, Probability, and Statistics: The learner will apply statistical methods to summarize, represent, analyze, and interpret data.

Course/ Grade Competency	Content Objectives	Standards
<p>M1.9-12.2 M5.9-12.3 M5.9-12.4 M7.9-12.1 M7.9-12.2 M7.9-12.3 M7.9-12.4</p>	<p><u>Must be Covered:</u> The learner will learn about and understand the following topics:</p> <ul style="list-style-type: none"> • Internet sales • Journalizing an internet sale 	<p style="text-align: center;"><u>AKSS</u> A-SSE.1, A-SSE.3. A-CED.1, A-CED.4.</p> <p><u>Mathematical Practices</u> All mathematical practices are present in each unit.</p>
<p>Suggested Activities, Materials, and Resources:</p>	<ul style="list-style-type: none"> • <i>Century 21 Accounting - General Journal</i> (Cengage, 2019): <ul style="list-style-type: none"> ○ Working paper 24-2 ○ Application problem 24-2 	

Business Communications

Course Information	
Course Name	Business Communications
Course Number	TBA
Grade(s)	10-12
Length	Semester
Credit	.5
Foundational Course:	<input type="checkbox"/> This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Introduction to Business
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Marketing, & Management
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	Business Communications focuses on how employees and management interact with each other and with groups and individuals outside the organization to reach organizational goals, objectives, and activities. This course emphasizes oral, written, and digital communication techniques, and content is designed to encourage exploration of business ethics, teamwork, conflict resolution, and leadership skills. Content standards require the use of presentation and word processing software to create business communications. Standards require proficiency in producing documents and multimedia presentations.
Instructional Topic Headings (please separate each heading by a semi-colon)	General Communications; Oral Communication; Written Communication; Human Relations; Digital Technology; Career Opportunities
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	Microsoft Office Specialist (MOS)
Course Addresses:	
Alaska ELA and Math Standards	https://education.alaska.gov/akstandards/ela/Adopted_ELA.pdf https://education.alaska.gov/standards/mathematics
Alaska Cultural Standards	https://education.alaska.gov/akstandards/Culture.pdf
All Aspects of Industry (AAI)	
Core Technical Standards	

Employability Standards	https://education.alaska.gov/akstandards/Employability.pdf
Employability Standards	
Source of Employability Standards	State of Alaska

Tech Prep	
Current Tech Prep Articulation Agreement? (Y/N)	N
Date of Current Agreement	
Postsecondary Institution Name	
Postsecondary Course Name	
Postsecondary Course Number	
Number of Postsecondary Credits	
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	N

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://www.fbla.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
General Communications	Professional workplace communication fundamentals	RI.9-12.1; W.9-12.4; SL.9-12.1			A1; A3	A.2	Class discussions; communication reflections
Oral Communication	Oral presentation and speaking skills	SL.9-12.4; SL.9-12.6			A1	A.2	Speeches; mock meetings; peer feedback
Written Communication	Business writing	W.9-12.2; W.9-12.4; W.9-12.6			A3	A.2:	Drafts; revised documents; writing rubrics
Human Relations	Teamwork, ethics, and conflict resolution	RI.9-12.7; SL.9-12.1			A1; A3; B2	A.1	Role plays; case studies; self-assessments
Digital Technology	Word processing and presentation software	W.9-12.6; SL.9-12.5			E1	A.2:	Multimedia projects; technology checklists
Career Opportunities	Career readiness and professional branding	W.9-12.4; SL.9-12.4			E2	A.3; A.5; B.1; B.2; B.3; B.4; B.5	Résumés; mock interviews; portfolios

Business and Legal Concepts

Course Information	
Course Name	Business and Legal Concepts
Course Number	TBA
Grade(s)	10-12
Length	Semester
Credit	.5
Foundational Course:	<input type="checkbox"/> This is a foundational CTE course (foundational courses are not technical)
Prerequisites	Introduction to Business
Sequence or CTEPS (You must first have the Sequence or CTEPS entered into the system.)	Business, Marketing, & Management
Date of District Course Revision	Spring 2026
Career & Technical Student Organization (CTSO)	
CTSO Embedded in this Sequence	Future Business Leaders of America (FBLA)
Occupational Standards	
Source of Occupational Standards	State of Alaska
Names/Numbers of Occupational Standards	
Registration Information	
Course Description (brief paragraph – as shown in your student handbook or course list)	Business and Legal Concepts emphasizes the ethical and legal dimensions of conducting business. The course focuses on application of ethical concepts, historical events that have shaped business law in the United States, the U.S. court systems, contracts, insurance, and various areas of law that impact business operations.
Instructional Topic Headings (please separate each heading by a semi-colon)	Foundational Standards; Ethics; Business Insurance; Business Crimes; Court Systems' Regulations; Business Ownership; Contracts; Employment Law; Property Law
Summative Assessments and Standards	
Recognized Postsecondary Credential (RPC) (Replaces Technical Skills Assessment (TSA) - not all TSAs will qualify as an RPC, and RPC is not required for all courses)	Certport Entrepreneurship & Small Business (ESB) ACT WorkKeys-Workplace Documents
Course Addresses:	
Alaska ELA and Math Standards	https://education.alaska.gov/akstandards/ela/Adopted_ELA.pdf https://education.alaska.gov/standards/mathematics
Alaska Cultural Standards	https://education.alaska.gov/akstandards/Culture.pdf
All Aspects of Industry (AAI)	
Core Technical Standards	
Employability Standards	https://education.alaska.gov/akstandards/Employability.pdf
Employability Standards	

Source of Employability Standards	State of Alaska
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Tech Prep

Current Tech Prep Articulation Agreement? (Y/N)	N
Date of Current Agreement	
Postsecondary Institution Name	
Postsecondary Course Name	
Postsecondary Course Number	
Number of Postsecondary Credits	
Author	
Course Developed By	Andrea Wade
Course Adapted From	
Date of Previous Course Revision	N/A
Course Delivery Model	
Is the course brokered through another institution or agency? (Y/N)	

Instructional Resources

List the major instructional resources used for this course:	
Websites:	https://www.fbla.org/
Textbooks:	
Essential Equipment:	
Reference Materials:	
Supplies:	

Standards Alignment

Student Performance Standards (Learner Outcomes or Knowledge & Skill Statements)	Specific Technical Skills Standards	Alaska ELA Standards	Alaska Math Standards	Alaska Science Standards	Alaska Cultural Standards	Employability Standards	Formative Assessments
Foundational Standards	Understanding legal foundations of business and government	RI.9-12.1; RI.9-12.2; W.9-12.2	HS.N-Q.1		B2; E1	A4	Guided notes; quizzes; concept maps
Ethics	Ethical decision-making and professional conduct	RI.9-12.7; W.9-12.1; SL.9-12.1			A1; A3	A1; A7	Case studies; ethical dilemma discussions
Business Insurance	Risk management and insurance analysis	RI.9-12.1; W.9-12.2	HS.A-CED.1; HS.S-ID.6		A4	A.5	Scenario analysis; worksheets
Business Crimes	Identification and prevention of illegal business practices	RI.9-12.2; W.9-12.1			A1; A3	A.1; A.6; A.7	Case briefs; class debates
Court Systems & Regulations	Understanding U.S. court systems and regulatory agencies	RI.9-12.1; SL.9-12.4			B2; E1	A.6; A.7	Mock trials; presentations
Business Ownership	Legal structures and responsibilities of ownership	RI.9-12.7; W.9-12.2	HS.N-Q.1		A1; A4	A.2;	Ownership comparison charts
Contracts	Contract creation and legal analysis	W.9-12.1; W.9-12.4	HS.A-CED.1		A1	A.4	Contract analysis; role play
Employment Law	Employee rights, employer responsibilities, and labor laws	RI.9-12.2; W.9-12.2	HS.S-ID.6		A3; E2	A.1; A.7	Case studies; policy reviews
Property Law	Property rights and responsible stewardship	RI.9-12.7; W.9-12.2			A4	A.1	Research summaries; reflections

Advance Placement (AP) Business with Personal Finance

Course Details:	Overview:
<p>Grade: 11 & 12 Length: Two Semesters Prerequisites: Intro to Business or teacher recommendation</p>	<p>AP Business with Personal Finance is a yearlong high school business and personal finance course that aligns closely with a college-level introduction to business course. Students explore the business disciplines of entrepreneurship, marketing, finance, accounting, and management through real-world business applications, case studies, and project based learning. In addition, students learn and apply all the National Standards for Personal Financial Education created by the Council for Economic Education and the Jump\$tart Coalition for Personal Financial Literacy.</p> <p>Please visit the College Board AP Central Website for more information (http://apcentral.collegeboard.org).</p>



Fairbanks North Star Borough School District

The Fairbanks North Star Borough School District is an equal employment and educational opportunity institution, as well as a tobacco and nicotine-free learning and work environment.

Fairbanks North Star Borough School District
520 Fifth Avenue
Fairbanks, AK 99701