# BUSINESS DEPARTMENT SEQUENCE

GRADE 7	KEYBOARDING	SEMESTER	ALT. DAYS	EXPLORATORY
GRADE 9	ACCOUNTING 1	FULL YEAR	EVERY DAY	ELECTIVE
GRADE 10	ACCOUNTING 1 ACCOUNTING 2 BUSINESS LAW	FULL YEAR SEMESTER SEMESTER	EVERY DAY EVERY DAY	ELECTIVE ELECTIVE
GRADE 11				
	ACCOUNTING 1	FULL YEAR	EVERY DAY	ELECTIVE
	ACCOUNTING 2	SEMESTER	EVERY DAY	ELECTIVE
	BUSINESS LAW	SEMESTER	EVERY DAY	ELECTIVE
GRADE 12				
	ACCOUNTING 1	FULL YEAR	EVERY DAY	ELECTIVE
	ACCOUNTING 2	SEMESTER	EVERY DAY	ELECTIVE
	BUSINESS LAW	SEMESTER	EVERY DAY	ELECTIVE

## **BUSINESS DEPARTMENT**

#### PHILOSOPHY

Business Education is a field of study, which provides students with opportunities to receive basic business understandings, plus, training for personal and vocational applications. Students become informed consumers, efficient managers, and self-reliant individuals enabling them to be productive members of a society that is business oriented and highly technological.

### **STANDARDS**

#### Students will:

- Apply their Catholic faith and business skills in constructing a better lifestyle for themselves and others.
- 2) Develop various business skills and assess whether these skills are marketable.
- 3) Demonstrate competency in communication through technological methods.
- 4) Select methods from other academic areas and utilize them to analyze, plan and solve business-related situations.
- 5) Examine business methods from other cultures and appraise them in relation to our methods.

## CAREERS IN THE BUSINESS FIELD

Accountant (Private, Public, CPA)

Accounting Clerk

Banking Clerk

Bookkeeper

Business Instructor

Business Machine Operator

Court Reporter

Department Manager

Information Processor

Manager

Marketing Consultant

Office Clerk

Receptionist

Sales Clerk

Salesperson

Department Manager

<sup>\*</sup> There are additional opportunities for employment in governmental, legal, and medical professions.

NUMBER: 431/432 TITLE: ACCOUNTING 1

GRADE(S): 9, 10,11,12 MEETING TIME: Daily

LENGTH: YEAR CREDIT: 5 per semester

ELECTIVE

## **COURSE SUMMARY**: The student will:

- 1. Enter financial information into electronic journals to produce results that correspond with the rules of accounting.
- 2. Prepare financial statements that tell the financial situation at the end of a fiscal period.
- 3. Summarize, adjust, and close the financial information at the end of a fiscal period.
- 4. Use the financial information to appraise a business' current financial standing, and then construct a plan for future courses of operation.
- 5. Apply previous learning to everyday business situations, including: checking, payroll, petty cash, proofing of journals, and trial balances.
- 6. Assess various types of business ownership.
- 7. Choose accounting methods that extend a physical and spiritual lifestyle to themselves and others.
- 8. Introduce computer spreadsheets as a means to enter data that will be summarized and then analyzed.

This course focuses on beginning level accounting skills. Using accounting software, students apply the concepts of accounting to business simulations.

NUMBER: 441 TITLE: ACCOUNTING 2

GRADE(S): 10, 11,12 MEETING TIME: Daily

LENGTH: SEMESTER CREDIT: 5 per semester

ELECTIVE GUIDELINE: Accounting 1

COURSE SUMMARY: The student will:

- 1. Prepare the basic business forms and records related to a departmentalized merchandising business, including: sales records, purchase records, gross profit records, commission records, payroll registers, and bank reconciliations.
- 2. Enter financial information into electronic departmentalized journals to produce results that correspond with the rules of accounting.
- 3. Identify and demonstrate through use the importance of contra accounts to a departmentalized business.
- 4. Examine, analyze, compare, and contrast the various reasons a merchandiser may or may not want to have a departmentalized accounting system.
- 5. Formulate and construct a computer spreadsheet with some of the business forms and journals used in a departmentalized business.
- 6. Solve an accounting simulation by arranging business transactions in a manner that produces the correct results.
- 7. Assess the simulation results, evaluate the business' current financial situation, and forecast its future.

Students explore accounting in-depth. The course work is heavily computer oriented. Students are required to do advanced computerized business simulations.

NUMBER: 451 TITLE: BUSINESS LAW

GRADE(S): 10, 11, 12 MEETING TIME: Daily

LENGTH: SEMESTER CREDIT: 5 per semester

ELECTIVE

## **COURSE SUMMARY**: The student will:

1. Use and apply vocabulary unique to legal situations.

- 2. Point out and label the various legal situations that arise in business.
- 3. Discuss the why and wherefore of legal situations and recognize them in future occurrences.
- 4. Compare and contrast similar legal situations, and then distinguish the difference in court rulings.
- 5. Identify legal situations and then employ the correct legal ruling to them.
- 6. Plan, construct, and then solve legal situations through self-assessment projects.
- 7. Evaluate and grade legal rulings by applying legal and ethical standards, then forecast the future existence of these rulings.

Presents the laws governing people in business including an in-depth study of contractual law. The course is particularly useful for students interested in business.