

Global Management II Curriculum

August 2014

I. COURSE DESCRIPTION

Prerequisite: Global Management I

This course will continue to build on the knowledge acquired in Global Management I, expanding knowledge in areas of Operations Management, E-Business Retail Management, Economics, Organizational Behavior and College Accounting I and II. Throughout the course, students are presented problem-solving situations for which they must apply academic and critical-thinking skills. Formal reflection is an on-going component of the course. Students will continue to develop an understanding and skills in such areas as communication skills, emotional intelligence, operations, and acquire an understanding and appreciation of the need for leadership skills. Students will continue to develop the skills needed to communicate in a productive manner using Microsoft Office software applications appropriate for an office setting and collaboration through social media project oriented lessons.

Operations Management: This course focuses on the central role of management in operating a business and determining a company's success. Students will develop strong managerial decision making skills and learn how to manage resources and activities that produce and deliver goods and services to customers. Topics will include an overview of strategic decision making, forecasting, process planning, facility layout, planning and scheduling.

E-Business Retail Management: This unit will offer insight into the strategic opportunities, best practices and emerging trends in internet marketing and e-Business retail management, market research, identifying competition and how to publicize a business. Students will have the opportunity to engage in the day to day operations of a retail business in an online simulated interactive project-based learning environment.

Organizational Behavior: The course provides strategies for decision-making and building effective teams, as well as exploring the difficulties, compromises, and rewards of the collaboration process. In addition, students will learn how to maximize performance and develop communication, teamwork, analytical, and problem

solving skills. Students will also develop an understanding of how the dynamics of human behavior of individuals, groups, and structures impact employee behavior in the workplace.

College Accounting I/ II: This course is intended to reinforce the knowledge of accounting principles acquired during the sophomore year in the Business Management track and to learn the principles of corporate, cost, and manufacturing accounting principles. It is intended to prepare students to further their study in accounting and/or business. Students will develop the ability to think logically and enhance their ability to think critically while making decisions that impact the finances of a business or corporation.

Personal Business Learning Portfolio (PBLP): The Students will build a Personal Business Learning Portfolio (PBLP) which includes a collection of papers, artifacts, and reflections used by students as a capstone of accomplishments, skills, and strengths. The PBLP will include, but will not be limited to, business plans, conventional formatted business correspondences, and student career planning documents such as a resume and certificates of accomplishments.

Personal Development

- ✓ Interests and skills assessments.
- ✓ Personality and learning style assessments.
- ✓ Portfolio (personal profile of activities, volunteer internships, job shadow, awards, presentations, etc. to showcase student work and involvement).
- ✓ Study guidelines.

Career Development

- ✓ Plan for career goals (short term and long term).
- ✓ Career exploration and assessment.
- ✓ Reflections.
- ✓ Resume and cover letter.
- ✓ Certificates.
- ✓ Letters of recommendation.

Business Management coursework documents

- ✓ Business Plan.
- ✓ Marketing Plan.
- ✓ Organizational Chart.

- ✓ Business Cards.
- ✓ Business memo, letter, invoice, MLA report, table, etc.
- ✓ Other ad hoc projects.

II. Outline of course

PCTI Curriculum Unit 1

Content Area:	Global Management II	Grade	11
Unit Plan Title:	Operations Management		
CCS Standards Addressed			
<ul style="list-style-type: none">• 9.1.12.A.4• 9.1.12.B.2• 9.1.12.C.5• 9.1.12.F.2• 9.1.12.F.5• 9.2.12.B.6• 9.2.12.B.7• 9.2.12.B.8• 9.2.12.B.9• 9.2.12.B.10• 9.3.12.C.8• 9.3.12.C.9• 9.3.12.C.10		<ul style="list-style-type: none">• 9.3.12.C.11• 9.3.12.C.12• 9.3.12.C.13• 9.3.12.C.14• 9.3.12.C.15• 9.3.12.C.16• 9.3.12.C.17• 11-12.RST.5• 11-12.RST.6• 11-12.WHST.4• 11-12.WHST.7• 11-12.WHST.9	
Essential Questions			
<ul style="list-style-type: none">• Why is planning important when managing a business?• How does an organization implement and control activities?• What are the major responsibilities of production and marketing managers?• What is the nature and scope of a good marketing plan?• What are the major responsibilities of production?			
Anchor Text			
<ul style="list-style-type: none">• Business Management by Burrow and Keindl 13e (South Western Cengage Learning ch 4, 5, 19, 20 and 21).• Performing with Projects for Entrepreneurship by Iris Blanc (Cengage Learning).			
Informational Texts			
Operations Management			
<ul style="list-style-type: none">• Why locate in Sunderland? http://businesscasestudies.co.uk/nissan/planning-for-quality-and-productivity/why-locate-in-sunderland.html#axzz3184IJu8X• A Kellogg's case study. http://businesscasestudies.co.uk/kelloggs/supply-chain-from-manufacturing-to-shelf/introduction.html#axzz3184IJu8X• Managing stock to meet customer needs. A McDonald's Restaurants case study. Read more: http://businesscasestudies.co.uk/mcdonalds-restaurants/managing-stock-to-meet-customer-needs/introduction.html#ixzz318Lt4FKF• Delivering Service Excellence In The Supply Chain. A Kraft Foods UK case study. Read more: http://businesscasestudies.co.uk/kraft-foods-uk/delivering-service-excellence-in-the-supply-chain/introduction.html#ixzz318Md5dey• Locating a business to enhance the customer experience.			

An Enterprise Rent-A-Car case study.

Read more: <http://businesscasestudies.co.uk/enterprise-rent-a-car/locating-a-business-to-enhance-the-customer-experience/introduction.html#ixzz318N6PrFN>

Career and Life Skills

- Apply integrated business practices to manage supply, demand, and finances in alignment with business goals.
- Stimulate innovative and entrepreneurial thinking.
- Introduce the major responsibilities of production.

Suggested Writing Assessments

- Create an organizational chart. Contrast the vertical and horizontal dimensions of an organization chart.
- Research and interpret a mission statement of three companies listed in Hoover's Business Guide, Standard and Poor's Directory, and Moody's Manual. List the goals and indicate the trends that the firm seems to be following to achieve these goals.
- Analyze the ads in newspapers run by small businesses to appeal to applicants and write down what is generally included in job advertisements. Also, determine the costs for running ads through various sources including newspapers, magazines, television, etc.

Resources

Resource magazines/publications:

- The Wall Street Journal Student Edition.
- Business Week.
- Business Insider.
- Entrepreneur Magazine.
- Harvard Business Review.

Other resources:

- Newsela, a web site featuring real life news stories, in multiple Lexile levels.
- Blackboard.
- PCTI media center databases Ebsco, Gale's Virtual reference, SIRs Researcher.
- Google+ classroom.
- Naviance Career and Personal Assessment tools

Suggested Time Frame:

10 weeks

PCTI Curriculum Unit 2

Content Area:	Global Management II	Grade	11
Unit Plan Title:	E- Business Retail Management		
CCS Standards Addressed			
<ul style="list-style-type: none">• 9.4.12.N.(1).1• 9.4.12.N.(1).2• 9.4.12.N.(6).1• 9.4.12.N.(6).2• 9.4.12.N.(2).3• 11-12.RST.3• 11-12.RST.7• 11-12.RST.8• 11-12.WHST.4• 11-12.WHST.6• 11-12.WHST.11			
Essential Questions			
<ul style="list-style-type: none">• What tools are available to marketers to efficiently communicate with a target market?• How does E-marketing differ from traditional marketing?• What are the salient differences between Business-to-Consumer and Business-to-Business commercial interactions?• What marketing strategies are most effective in the Business-to-Business environment?• What are the roles of key managers in Business-to-Business marketing?			
Anchor Text			
<ul style="list-style-type: none">• Marketing 3e. James L. Burrow. (Cengage Learning).• Discovering the Internet Complete 4e by Shelly/Campbell (Cengage Learning).• Performing with Projects for Entrepreneurship by Iris Blanc (Cengage Learning).			
Informational Texts			
<ul style="list-style-type: none">• http://www.retailingtoday.com/article/how-smartphone-army-disrupting-retail-execution How the smartphone army is disrupting retail execution?• http://www.retailingtoday.com/article/1-trillion-retail-store-sales-thanks-digital \$1 trillion in retail store sales thanks to digital.• http://www.stores.org/STORES%20Magazine%20May%202014/information-all Information for All Wearable technology is on track to change the way consumers shop — and retailers operate.• http://www.stores.org/STORES%20Magazine%20May%202014/teen-angst Teen Angst Reaching validation-driven non-conformists is as hard as it sounds.• http://retailindustry.about.com/od/retailjobs/a/bestopretailjob.htm The Best Retail Industry Jobs and Careers; Finding, Keeping, and Getting Promoted Into the Top Retail Jobs.• http://money.cnn.com/magazines/moneymag/money101/?iid=SF_PF_River Get Ready to Engage: How to Motivate Employees and Build Passionate Teams.• http://www.entrepreneur.com/businessplan/index.html Your Business Plan Guide.			

Career and Life Skills

- Discuss the importance of the marketing concept to successful e-commerce.
- Describe the various business uses of the Internet for e-commerce.
- Describe how virtual marketing differs from traditional marketing, including its advantages and disadvantages.
- Identify real-world examples of marketers effectively using social media to reach customers.
- Explain the reasons businesses buy products/services from other businesses.
- Define the major classifications of business consumers.
- Identify the steps in the business purchasing process.

Suggested Writing Assessments

- Create an organizational chart. Contrast the vertical and horizontal dimensions of an organization chart.
- Research the internet and contact local businesses or write to companies listed in Hoover's Business Guide, Standard and Poor's Directory, and Moody's Manual to secure their vision statement. Read the vision statement and indicate the trend that the firm seems to be following and its goals.
- Analyze the ads in newspapers run by small businesses to appeal to applicants and write down what is generally included in job advertisements. Also, determine the costs for running ads through various sources including newspapers, magazines, television, etc.

Resources

Websites:

- <http://ctepmarketingtoolkit.org/teachers-2/resources/>
- www.Entrepreneur.com
- Sample Marketing Plan:
http://college.cengage.com/business/pride/foundations/2e/resources/pf_found_sample_mkt_plan.pdf
<http://www.marketingteacher.com>
- Web Development Site (www.wix.com).

Resource magazines/publications:

- The Wall Street Journal Student Edition.
- Business Week.
- Business Insider.
- Entrepreneur Magazine.
- Harvard Business Review.
- Business Textbook on leadership called "[How to Win Friends and Influence People](#)", by Dale Carnegie.

Other resources:

- Newsela, a web site featuring real life news stories, in multiple Lexile levels.
- Blackboard.
- PCTI media center databases Ebsco, Gale's Virtual reference, SIRs Researcher.
- Google+ classroom.
- Naviance Career and Personal Assessment tools.

Suggested Time Frame:

10 weeks

PCTI Curriculum Unit 3

Content Area:	Global Management II	Grade	11
Unit Plan Title:	Economics		
CCS Standards Addressed			
<ul style="list-style-type: none"> • 9.1.12.A.3 • 9.1.12.A.4 • 9.1.12.F.1 • 9.2.12.A.7 • 9.2.12.B.1 • 9.2.12.B.6 • 9.2.12.B.7 • 9.2.12.B.8 • 9.2.12.B.9 • 9.2.12.B.10 • 9.3.12.C.8 • 9.3.12.C.9 • 9.3.12.C.10 	<ul style="list-style-type: none"> • 9.3.12.C.11 • 9.3.12.C.12 • 9.3.12.C.13 • 9.3.12.C.14 • 9.3.12.C.15 • 9.3.12.C.16 • 9.3.12.C.17 • 11-12.RST.4 • 11-12.RST.6 • 11-12.WHST.4 • 11-12.WHST.8 • 11-12.WHST.9 		
Essential Questions			
<ul style="list-style-type: none"> • How does economics relate to the environment of a business? • How do you apply data analysis and decision making to operate a business? • What are ways to finance a business? • What are short-term and long-term debts? • What are the methods to managing debt financing? • How does a manager develop and distribute a product and compete with world markets? • How do economic resources impact the production of a product or service? • What are the different channels of distribution? • What are the types of characteristics that affect a business environment? • Why do entrepreneurs start a business and what is required to run a business? • What is the impact of global competition on businesses? • What is the role of the study of economics in understanding the economy? • How does the economy affect individual businesses? 			
Anchor Text			
<ul style="list-style-type: none"> • Business Management by Burrow and Keindl 13e (South Western Cengage Learning CH 6, 8, 14, and 16). 			
Informational Texts			
Economics			
<ul style="list-style-type: none"> • Global indicators, go to The Conference Board, "Global Economic Outlook, 2013," www.conference-board.org/data/globaloutlook.cfm • Bigger Business, Better Lives (Achieve 3000). http://portal.achieve3000.com/kb/lesson/?lid=15512&step=11&c=57&asn= • The Smart Money People (Achieve3000). http://portal.achieve3000.com/kb/lesson/?lid=15412&step=11&c=57&asn= • Four Financial Lessons from the government shutdown- Knowledge@wharton http://kwhs.wharton.upenn.edu/2013/10/four-financial-lessons-government-shutdown/ 			

- The Enron Collapse (Achieve 3000).
<http://portal.achieve3000.com/kb/lesson/?lid=851&step=11&c=1&asn=>
- Student Loan Debt may stifle Retirement Savings- CNBC.
<http://www.cnbc.com/id/101625435>
- Hard Times (Achieve 3000).
<http://portal.achieve3000.com/kb/lesson/?lid=15467&step=11&c=61&asn=>
- Zone in on Global trade (Achieve 3000).
<http://portal.achieve3000.com/kb/lesson/?lid=3765&step=11&c=1&asn=>
- Leaders get Tough on Poverty.
<http://portal.achieve3000.com/kb/lesson/?lid=3765&step=11&c=1&asn=>
- Student find money for college- (Achieve 3000).
<http://portal.achieve3000.com/kb/lesson/?lid=2597&step=11&c=1&asn=>

Career and Life Skills

- Evaluate the economic advantages and disadvantages of various forms of business ownership.
- Understand how jobs are created in the market economy.
- Describe the American economic system and explain the impact on businesses economic conditions.
- Understand the characteristics of the various environments of a business and the work of managers.

Suggested Writing Assessments

- Make an advertisement “selling” economics as a subject that should be studied in class. The ad should:
 - Show the nature of economics.
 - Show the relevance of the subject.
 - Show how one may benefit from an understanding of the subject.
- Visit the U.S. Bureau of Labor Statistics website at www.bls.gov and read the April, 2009, online edition of “Issues in Labor Statistics” and read a report called, “[Ranks of Discouraged Workers and Others Marginally Attached to the Labor Force Rise During Recession](#)”. Read the report and summarize the arguments for including discouraged and marginally attached workers in the labor force and the unemployment rate.
- Research and write a report on the advantages of using mobile phones for financial management and financial decision-making and provide examples.
- Visit a web page that provides the history of [Subway](#) – the chain that makes submarine sandwiches. Subway was started by a teenager! Research and write a report on the reasons why someone might want to be a franchiser versus being a business owner.
- Write an essay comparing and contrasting the causes of inflation. Provide an analysis of the various types of inflation and theories behind them.
- Research one of the economic leading indicators. Summarize what it tells us about the future. For descriptions of the components of the Leading Economic Index, go to: www.conference-board.org/data/bci/index.cfm?id=2160 .

Resources

Websites:

- <http://www.econedlink.org/> is the Council for Economic Education website.
- Inflation calculator at <http://www.minneapolisfed.org/index.cfm>.
- Ford Assembly Line, 1920s: This site provides a video of an assembly line.
americanhistory.si.edu/onthemove/exhibition/exhibition_8_6.html
- Consumer Price Index 1913-: This Federal Reserve Bank of Minneapolis site contains the Consumer Price Index from 1913 to the present day.
www.minneapolisfed.org/community_education/teacher/calc/hist1913.cfm

Resource magazines/publications:

- The Wall Street Journal Student Edition.
- Business Week.
- Business Insider.
- Harvard Business Review.

Other resources:

- Newsela, a web site featuring real life news stories, in multiple Lexile levels.
- Blackboard.
- PCTI media center databases Ebsco, Gale's Virtual reference, SIRs Researcher.
- Google+ classroom.
- Naviance Career and Personal Assessment tools.

Suggested Time Frame:

10 WEEKS

PCTI Curriculum Unit 4

Content Area:	Global Management II	Grade	11
Unit Plan Title:	Organizational Behavior		
CCS Standards Addressed			
<ul style="list-style-type: none"> • 9.2.12.A.1 • 9.2.12.A.12 • 9.1.12.C.4 • 9.1.12.B.1 • 9.1.12.B.2 • 9.1.12.B.3 • 9.3.12.C.1 • 9.3.12.C.2 • 9.3.12.C.3 • 9.3.12.C.4 • 9.3.12.C.5 • 9.3.12.C.6 	<ul style="list-style-type: none"> • 9.3.12.C.7 • 9.3.12.C.8 • 9.3.12.C.9 • 9.3.12.C.10 • 9.3.12.C.11 • 9.3.12.C.12 • 9.3.12.C.13 • 9.3.12.C.14 • 9.3.12.C.15 • 9.3.12.C.16 • 9.3.12.C.17 • 9.3.12.C.18 	<ul style="list-style-type: none"> • 9.3.12.C.19 • 9.3.12.C.20 • 9.3.12.C.21 • 9.3.12.C.22 • 9.3.12.C.23 • 9.3.12.C.24 • 11-12.RST.2 • 11-12.RST.3 • 11-12.RST.5 • 11-12.WHST.2 • 11-12.WHST.7 • 11-12.WHST.9 	
Essential Questions			
<ul style="list-style-type: none"> • How is a business influenced by its social and ethical environment? • How do human resource issues and societal values influence business practices? • Why are business ethics important for a business and why is social responsibility important for businesses? • How do we develop a safe and fair work environment for all employees? • How do managers communicate effectively? • What are the steps of the communication process? • What are the barriers to effective communication? • How do we improve communication channels to resolve conflicts? • How do we manage teams effectively? • How do you manage an effective organization through human resource practices? • How do businesses comply with federal and state employment laws? • What are the procedures for hiring, firing, rewarding, and developing employees? • How do managers develop an effective organization? • What are the steps to plan and implement an organizational development program? • What are the elements of a career development program? • How can owners and managers create a positive work environments? 			
Anchor Text			
<ul style="list-style-type: none"> • Business Management by Burrow and Keindl 13e (South-Western Cengage Learning ch 7, 13, 23, 24, and 25). 			
Informational Texts			
<ul style="list-style-type: none"> • When to Hire a Bookkeeper or Accountant (entrepreneur.com). http://www.entrepreneur.com/article/219917 • The art of positioning your brand and why you can't screw it up (entrepreneur.com). http://www.entrepreneur.com/article/227445?hootPostID=c6e0c85b7d1f680ea9f8d8745b34a6e0# • No Accounting Skills, No Moral Reckoning - (The New York Times). http://opinionator.blogs.nytimes.com/2014/04/27/no-accounting-skills-no-moral- 			

[reckoning/?_php=true&_type=blogs&_r=0](#)

- The average US Retirement Age. (CNBC).
<http://www.cnbc.com/id/100744474>
- How to Reward Employees (Entrepreneur.com)
<http://www.entrepreneur.com/article/75340>
- 5 Ways to become a better Manager (Entrepreneur.com).
<http://www.entrepreneur.com/article/232117>
- *Short Shorts* (Workplace policies and discrimination).
<http://ba.tepper.cmu.edu/ethics/AA/mgtmini.htm>
- HR Should Own Organizational Effectiveness.
http://www.forbes.com/sites/edwardlawler/2014/02/11/hr-should-own-organizational-effectiveness/#./?_suid=139955747510106447844660616329
- How to make telecommuting work.
<http://management.fortune.cnn.com/2010/12/23/how-to-make-telecommuting-work/#more-838>
- 5 Influential CEOs Weigh in What Makes a Good Leader (Entrepreneur.com).
<http://www.entrepreneur.com/article/225804>
<http://articles.economicstimes.indiatimes.com/keyword/human-resource-management>

Career and Life Skills

- Identify personal strengths and weaknesses and the effect on individuals and group collaborative behavior.
- Learn the basics and framework of organizational behavior.
- Practice comprehensive organizational management skills.
- Research the Internet and find ways that managers can reduce stress in the workplace. Provide examples by creating a scenario in an office environment and be prepared to share with the class.
- Describe career opportunities and individual career plans.

Suggested Writing Assessments

- Develop at least four business operating procedures that show how to operate in an ethical and socially responsible manner.
- Using the internet, identify situations in which businesses faced problems resulting from poor communication. Make a list of communication problems with employees, customers, other business people, the public or other.
- Write a job description and job specifications for an important employee position you will need to fill in the next three months. Write the copy for a newspaper or Internet advertisement.
- Use the Internet and find data on the average wages and benefits paid to employees in service industries related to a business. Summarize your findings in an appropriate readable format.
- Prepare a letter of interest for a job. Include a well formatted resume, and finally create a thank you letter after you have been interviewed for a job opening.
- Prepare a list of the most frequently asked questions on an interview and provide appropriate answers to these questions which will help you prepare for a job interview.
- Research the latest development on personal versus professional use of e-mail in organizational and over sharing of "intellectual property." Write about the issues and make recommendations for managers of the IT department of a company regarding the appropriate/inappropriate use of e-mail and Internet access in the workplace.
- Create a list of the most effective management tips and on the secrets for managing your time successfully. Include in your Career Development Portfolio.
- Design a bumper sticker based on a strategy for coping with stress.
- Design a company, its mission, and a service or product for that company. Create the company's code of ethics.

Resources

Magazines/Publications:

- Working Woman.
- Wall Street Journal.
- Harvard Business Review.
- Working Mother.
- Business week.
- Fortune Magazine.

Websites:

- Visit www.educationalmedia.com and www.moderntimes.com for videos on workplace issues such as conflict resolution.
- Visit Business Netiquette International at www.bspage.com/1netiq/Netiq.html.

Other Resources:

- Blackboard.
- Naviance Career and Personal Assessment tools.
- Internet Access.

Suggested Time Frame:

10 WEEKS

PCTI Curriculum Unit 5 Planner

Content Area:	Global Management II	Grade	11
Unit Plan Title:	College Accounting I		
CCS Standards Addressed			
<ul style="list-style-type: none"> • 9.2.12.A.1 • 9.2.12.A.12 • 9.1.12.C.4 • 9.1.12.B.1 • 9.1.12.B.2 • 9.1.12.B.3 • 9.3.12.C.1 • 9.3.12.C.2 • 9.3.12.C.3 • 9.3.12.C.4 • 9.3.12.C.5 • 9.3.12.C.6 	<ul style="list-style-type: none"> • 9.3.12.C.7 • 9.3.12.C.8 • 9.3.12.C.9 • 9.3.12.C.10 • 9.3.12.C.11 • 9.3.12.C.12 • 9.3.12.C.13 • 9.3.12.C.14 • 9.3.12.C.15 • 9.3.12.C.16 • 9.3.12.C.17 • 9.3.12.C.18 	<ul style="list-style-type: none"> • 9.3.12.C.19 • 9.3.12.C.20 • 9.3.12.C.21 • 9.3.12.C.22 • 9.3.12.C.23 • 9.3.12.C.24 • 11-12.RST.2 • 11-12.RST.3 • 11-12.RST.5 • 11-12.WHST.2 • 11-12.WHST.7 • 11-12.WHST.9 	
Essential Questions			
<ul style="list-style-type: none"> • How can a service business, operating a sole proprietorship, accurately complete an accounting cycle? • How do you analyze and interpret financial statements? • What are the internal control procedures adopted by businesses to protect cash and prevent fraud? • How does a business use spreadsheets to manage accounting information? • How does a merchandising business accurately complete an accounting cycle? • How does a business determine the value of inventory and the cost of goods sold? • How does a business determine the value of plant assets, natural resources, intangible assets and receivables? • How does a business use spreadsheets to manage accounting information? 			
Anchor Text			
<ul style="list-style-type: none"> • Accounting Principles 11e by Weygandt Kimmel Kieso (PCCC). • College Accounting by Robert L. Dansby, burton S. Kaliski, and Michael D. Lawrence. 			
Informational Texts			
<ul style="list-style-type: none"> • http://ba.tepper.cmu.edu/ethics/AA/mktmini.htm • Psych Me Out (Leadership--Communication, power, motivation). • Uncharged Hours (Performance appraisal). • Booking the Budget (Revenue recognition). • Damage Expense (Internal control). • Cash in Hand (Revenue recognition/misrepresentation of fact by client). • Top Ten Internal Controls to Prevent And Detect Fraud! https://www.omh.ny.gov/omhweb/resources/internal_control_top_ten.html • Protecting Your Company from Internal Fraud. https://www.johnsonbank.com/~/media/Files/Whitepapers/Business/business_internal_fraud_protectio_n.pdf • Five Steps to Painless Inventory Management - Entrepreneur www.entrepreneur.com/article/22063 • Top Ten Ways to Manage Inventory http://smallbusiness.chron.com/top-ten-ways-manage-inventory-11099.html 			

- Plant Assets, Natural Resources, and Intangible Assets. <http://seattlecentral.edu/faculty/moneil/A220/L10/Horngren10.htm>

Career and Life Skills

- Demonstrate an understanding of the complete accounting cycle, including: analyzing, journalizing, and posting transactions; development of adjusting journal entries and financial statements; closing the company's books; and preparation of a post-closing trial balance.
- Construct spreadsheets, enter data, and use mathematical or logical functions to manipulate accounting information, generate financial statements and graphs and interpret the results.
- Analyze the contribution of accounting systems to the fiscal stability of businesses.
- Employ tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.

Suggested Writing Assessments

- Assume the role of a loan officer who has to evaluate a loan request from a small business who provided you with a statement of accounts (trial balance) for their first year of operation and a loan application. Write a letter to the loan applicant to explain to him why a set of financial statements will be useful for you in evaluating the loan request and remind him of possible adjusting entries that need to be made before an accurate set of financial statements could be prepared.
- A friend of yours overheard a discussion at work about changes her employer wants to make in the accounting for uncollectible accounts. She knows little about accounting and wants you to explain the differences between percentage-of sales, percentage-of-receivables, and the direct write-off methods for uncollectible accounts. In a letter format, explain to your friend the three methods of accounting for uncollectible. Be sure to discuss the differences among these methods.
- You have been asked by Mayhew Company, a new small business, to take a look at their accounting system. You discovered that Mayhew is using a general journal to record all transactions. The company does, however, have three separate ledgers- "general," "customers," and "creditors" ledgers. Write a memo to Mayhew explaining why it should be of value to them to use special journals rather than a single journal. Focus on the advantages of special journals.

Resources

- <http://www.nacqa.org/tip.cfm> **Monthly Bookkeeping/Accounting Tip, Payroll Tip, QuickBooks Tip, and Tax Tip**
- <http://www.accountingcoach.com/>
- www.investopedia.com
- www.reallifeaccounting.com
- Blackboard.
- Google docs.
- Google sites.
- Microsoft applications.

Suggested Time Frame:

Fall semester based on college schedule.

PCTI Curriculum Unit 6 Planner

Content Area:	Global Management II	Grade	11
Unit Plan Title:	College Accounting II		
CCS Standards Addressed			
<ul style="list-style-type: none"> • 9.2.12.A.1 • 9.2.12.A.12 • 9.1.12.C.4 • 9.1.12.B.1 • 9.1.12.B.2 • 9.1.12.B.3 • 9.3.12.C.1 • 9.3.12.C.2 • 9.3.12.C.3 • 9.3.12.C.4 • 9.3.12.C.5 • 9.3.12.C.6 	<ul style="list-style-type: none"> • 9.3.12.C.7 • 9.3.12.C.8 • 9.3.12.C.9 • 9.3.12.C.10 • 9.3.12.C.11 • 9.3.12.C.12 • 9.3.12.C.13 • 9.3.12.C.14 • 9.3.12.C.15 • 9.3.12.C.16 • 9.3.12.C.17 • 9.3.12.C.18 	<ul style="list-style-type: none"> • 9.3.12.C.19 • 9.3.12.C.20 • 9.3.12.C.21 • 9.3.12.C.22 • 9.3.12.C.23 • 9.3.12.C.24 • 11-12.RST.2 • 11-12.RST.3 • 11-12.RST.5 • 11-12.WHST.2 • 11-12.WHST.7 • 11-12.WHST.9 	
Essential Questions			
<ul style="list-style-type: none"> • What are the legal characteristics of a partnership and how is the accounting for a partnership different from a sole proprietorship? • What are the essential features of a corporation and what is the accounting for a corporation? • Why do corporations invest and what accounting methods are used for investments? • What do we use cash flow statement for? • How does a business or an individual prepare a cash flow statement? • What are the basic tools of analysis of financial statements? • What are the basics of managerial accounting? 			
Anchor Text			
<ul style="list-style-type: none"> • Accounting Principles 11e by Weygandt Kimmel Kieso (PCCC). • College Accounting by Robert L. Dansby, burton S. Kaliski, and Michael D. Lawrence. 			
Informational Texts			
<ul style="list-style-type: none"> • IRS Finalizes Regulations on Allocation and Apportionment of Interest Expenses by Partners. http://www.accountingtoday.com/news/irs_watch/irs-finalizes-regulations-allocation-apportionment-interest-expense-71385-1.html • Basic Partnership Accounting http://www2.sunysuffolk.edu/roser/ACC102/Lecture/12.2.BasicPartnershipAccounting.pdf • Characteristics of a Partnership http://www.cliffsnotes.com/more-subjects/accounting/accounting-principles-ii/partnerships/characteristics-of-a-partnership • To C or Not to C http://www.accountingtoday.com/news/small_business/to-c-or-not-to-c-71368-1.html • Truthful top lines http://www.economist.com/news/business/21603038-new-global-rules-aim-make-it-harder-firms-fib-about-their-revenues-truthful-top-lines?zid=294&ah=71830d634a0d9558fe97d778d723011d • S CORPORATIONS by John W. Day. http://www.reallifeaccounting.com/pubs/Article_Theme_S_Corporations.pdf • C CORPORATIONS by John W. Day. 			

http://www.reallifeaccounting.com/pubs/Article_Theme_C_Corporations.pdf

- Business Disposition by John W. Day.
http://www.reallifeaccounting.com/pubs/Article_Theme_Business_Dispositions.pdf
- [The advantages of Bonds](http://www.investopedia.com/articles/00/111500.asp) <http://www.investopedia.com/articles/00/111500.asp>
- [Stocks Basics](http://www.investopedia.com/university/stocks/) <http://www.investopedia.com/university/stocks/>
- 12 Things You Need To Know About Financial Statements By Richard Loth.
<http://www.investopedia.com/articles/basics/06/financialreporting.asp>
- Financial Statements <http://www.investopedia.com/university/financialstatements/>
- Understanding the Federal Reserve Balance Sheet.
<http://www.investopedia.com/articles/economics/10/understanding-the-fed-balance-sheet.asp>
- Banker Or Broker: Which Career Is Right For You? By Marc Davis.
<http://www.investopedia.com/articles/financialcareers/11/banker-or-broker.asp>
- Accounting for the Real World <http://www.forbes.com/sites/jeffthomson/2013/09/26/accounting-for-the-real-world/>

Career and Life Skills

- Identify the legal characteristics of a partnership and demonstrate an understanding of the accounting transactions for a partnership.
- Identify the legal characteristics of a corporation and demonstrate an understanding of the accounting transactions for a corporation.
- Analyze the contribution of accounting systems to the fiscal stability of businesses.
- Employ tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.
- Operate appropriate financial software to generate useable data.
- Create a personalized digital portfolio that contains a résumé, exemplary projects and activities reflecting personal and academic interests, achievements, and career aspirations.
- Analyze the contribution of accounting systems to the fiscal stability of businesses.
- Employ tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.
- Operate appropriate financial software to generate useable data.

Suggested Writing Assessments

- You are an expert in the field of forming a partnership. Ronald Rubik and Meg Percival want to establish a partnership to start a business and they are going to meet with you to discuss their plan. Before the meeting, you will send them a memo discussing the issues they need to consider before their visit. Write a memo in good form to be sent to Ronald and Meg.
- Joe Moyer, your uncle, is an investor who has decided to incorporate his business. Uncle Joe knows that you are taking a college accounting course and in a recent letter to you, he wrote: I'm filling out a state incorporation application. Can you tell me the difference in the following terms: (1) Authorized stock. (2) Issued stock. (3) Outstanding stock. (4) Preferred stock?
In a brief note, differentiate for uncle Joe the four different stock terms. Write a letter to be friendly, yet professional.
- Your parents invested in two companies' stocks; last year one company declared 10% dividend and the other company announced a 2-for-1 stock split. Your parents own 100 shares of each company's \$50 par value common stock. As an accounting student, your parents ask you to explain the difference

between the two events. Write a letter to your parents to explain the effects, of the two events, on them as stockholders and the effects of each event on the financial statements of each corporation.

- Students will write their résumé and cover letter, prepare for internship interview, and update their e-portfolio.

Resources

- <http://www.nacqa.org/tip.cfm> **Monthly** [Bookkeeping/Accounting Tip](#), [Payroll Tip](#), [QuickBooks Tip](#), and [Tax Tip](#)
- <http://www.accountingcoach.com/>
- www.reallifeaccounting.com
- www.investopedia.com
- Blackboard.
- Google docs.
- Google sites.
- Microsoft applications.

Suggested Time Frame:

Spring semester based on college schedule.

III. Methods of Student Evaluation (including assessment and evaluation)

To determine whether the learning objectives have been met, a combination of formal and informal assessment methods are used.

Formal Assessment

- Theory, tests, and quizzes.
- Calculations.
- Essays.
- Homework.
- Research paper.
- Oral presentations.
- Comprehensive portfolio.
- Projects.

Informal Assessment

- Classroom participation.
- Teacher observations.
- Questioning.
- Do Now and Exit Slip tickets.
- Peer teaching.
- 5 Minute Quiz.
- Notebook/Journal reflections.

IV. Instructional Strategies Based on Instructional Goals (Applying Universal Design for Learning)

Below is a brief listing of teaching strategies that promote active engagement and participation of students in the classroom.

- Effective discussion.
- Concept sketches.
- Case studies.
- Debates.
- Role playing.
- Summarizing and note taking.
- Homework and practice.
- Cooperative learning.
- Generating and testing hypotheses.
- Questions, cues, and advance organizers.
- Graphic organizers.

A combination of various instructional strategies is used based on student styles and the subject content. Examples of strategies are listed below.

- A combination collaborating with teammates to complete projects.

- Discussing text materials, newspaper articles, supplementary materials, PowerPoint presentations and videos.
- Reading materials from a variety of reliable sources.
- Interviewing industry experts.
- Watching and responding to videos and presentations.
- Brainstorming to solve critical issues in the project.
- Journal writing.
- Free writing in response to written, visual materials and oral presentations.
- Researching current economic, finance, and marketing events.
- Researching solutions to authentic problems.
- Providing peers with constructive feedback.

V. SCOPE AND SEQUENCE

SKILLS TO BE LEARNED	I = Introduce D = Develop in Depth R = Reinforce M = Master
<ul style="list-style-type: none"> • Explain why planning is important when managing a business. • Name ways that an organization implements and controls business activities. • Name the major responsibilities of production and marketing managers. 	<p style="text-align: center;">I</p> <p style="text-align: center;">I</p> <p style="text-align: center;">I</p>
<ul style="list-style-type: none"> • Explain the nature and scope of a good marketing plan. • Name the major responsibilities of production. • Explain the roles of key managers in Business-to-Business marketing. 	<p style="text-align: center;">I</p> <p style="text-align: center;">I</p> <p style="text-align: center;">I</p>
<ul style="list-style-type: none"> • Name the tools that are available to marketers to efficiently communicate with a target market. • Explain how e-marketing differs from traditional marketing. • Contrast the differences between Business-to-Consumer and Business-to-Business commercials. • Name the marketing strategies that are most effective in the Business-to-Business environment. 	<p style="text-align: center;">I</p> <p style="text-align: center;">I</p> <p style="text-align: center;">I</p> <p style="text-align: center;">I</p>
<ul style="list-style-type: none"> • Explain the roles of key managers in Business-to-Business marketing. • Explain how economics relate to the environment of a business. • Name ways you can apply data analysis and decision making to operate a business. • Name ways to finance a business. • Explain the types of characteristics that affect a business environment. 	<p style="text-align: center;">I</p>

<ul style="list-style-type: none"> • Explain how a manager develops and distributes a product and competes with world markets. • Define how a business is influenced by its social and ethical environment. • Explain how managers develop an effective organization. • Explain how to manage an effective organization through human resources practices. 	<p style="text-align: center;">I</p> <p style="text-align: center;">I</p> <p style="text-align: center;">I</p> <p style="text-align: center;">I</p>
<ul style="list-style-type: none"> • Explain how managers communicate effectively. • Demonstrate an understanding of the complete accounting cycle, including: analyzing, journalizing, and posting transactions; development of adjusting journal entries and financial statements; closing the company’s books; and preparation of a post-closing trial balance. • Construct spreadsheets, enter data, and use mathematical or logical functions to manipulate accounting information, generate financial statements and graphs and interpret the results. • Analyze the contribution of accounting systems to the fiscal stability of businesses. 	<p style="text-align: center;">I</p> <p style="text-align: center;">L, R</p> <p style="text-align: center;">I, R</p> <p style="text-align: center;">I, R</p>
<ul style="list-style-type: none"> • Employ tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources. • Identify the legal characteristics of a partnership and demonstrate an understanding of the accounting transactions for a partnership. • Operate appropriate financial software to generate useable data. • Create a personalized digital portfolio that contains a résumé, exemplary projects and activities reflecting personal and academic interests, achievements, and career aspirations. 	<p style="text-align: center;">I</p> <p style="text-align: center;">R</p> <p style="text-align: center;">I, R</p> <p style="text-align: center;">I, R</p>

VI. Global Management II Student Proficiencies Handout

Course Description

Prerequisite: Global Management I

This course will continue to build on the knowledge acquired in Global Management I, expanding knowledge in areas of Operations Management, E-Business Retail Management, Economics, Organizational Behavior and College Accounting I and II. Throughout the course, students are presented problem-solving situations for which they must apply academic and critical-thinking skills. Formal reflection is an on-going component of the course. Students will continue to develop an understanding and skills in such areas as communication skills, emotional intelligence, operations, and acquire an understanding and appreciation of the need for leadership skills. Students will continue to develop the skills needed to communicate in a productive manner using Microsoft Office software applications appropriate for an office setting and collaboration through social media project oriented lessons.

Operations Management: This course focuses on the central role of management in operating a business and determining a company's success. Students will develop strong managerial decision making skills and learn how to manage resources and activities that produce and deliver goods and services to customers. Topics will include an overview of strategic decision making, forecasting, process planning, facility layout, planning and scheduling.

E-Business Retail Management: This unit will offer insight into the strategic opportunities, best practices and emerging trends in internet marketing and e-Business retail management, market research, identifying competition and how to publicize a business. Students will have the opportunity to engage in the day-to-day operations of a retail business in an online simulated interactive project-based learning environment.

Organizational Behavior: The course provides strategies for decision-making and building effective teams, as well as exploring the difficulties, compromises, and rewards of the collaboration process. In addition, students will learn how to maximize performance and develop communication, teamwork, analytical, and problem solving skills. Students will also develop an understanding of how the dynamics of human behavior of individuals, groups, and structures impact employee behavior in the workplace.

College Accounting I /II: This course is intended to reinforce the knowledge of accounting principles acquired during the sophomore year in the Business Management track and to learn the principles of corporate, cost, and manufacturing accounting principles. It is intended to prepare students to further their study in accounting and/or business. Students will develop the ability to think logically and enhance their ability to think critically while making decisions that impact the finances of a business or corporation.

Personal Business Learning Portfolio (PBLP): The Students will build a Personal Business Learning Portfolio (PBLP) which includes a collection of papers, artifacts, and reflections used by students as a capstone of accomplishments, skills, and strengths. The PBLP will include, but will not be limited to, business plans, conventional formatted business correspondences, and student career planning documents such as a resume and certificates of accomplishments.

Personal Development

- ✓ Interests and skills assessments.
- ✓ Personality and learning style assessments.
- ✓ Portfolio (personal profile of activities, volunteer internships, job shadow, awards, presentations, etc. to showcase student work and involvement).
- ✓ Study guidelines.

Career Development

- ✓ Plan for career goals (short term and long term).
- ✓ Career exploration and assessment.
- ✓ Reflections.
- ✓ Resume and cover letter.
- ✓ Certificates.
- ✓ Letters of recommendation.

Business Management coursework documents

- ✓ Business Plan.
- ✓ Marketing Plan.
- ✓ Organizational Chart.
- ✓ Business Cards.
- ✓ Business memo, letter, invoice, MLA report, table, etc.
- ✓ Other ad hoc projects.

Global Management II Curriculum

Proficiencies

Upon successful completion of this course, the student will be able to:

1. Analyze the contribution of accounting systems to the fiscal stability of businesses.
2. Construct spreadsheets, enter data, and use mathematical or logical functions to manipulate accounting information, generate financial statements and graphs and interpret the results.
3. Contrast the differences between Business-to-Consumer and Business-to-Business commercials.
4. Create a personalized digital portfolio that contains a résumé, exemplary projects and activities reflecting personal and academic interests, achievements, and career aspirations.
5. Define how a business is influenced by its social and ethical environment.
6. Demonstrate an understanding of the complete accounting cycle, including: analyzing, journalizing, and posting transactions; development of adjusting journal entries and financial statements; closing the company's books; and preparation of a post-closing trial balance.
7. Employ tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.
8. Explain how economics relates to the environment of a business.
9. Explain how a manager develops and distributes a product and competes with world markets.
10. Explain how e-marketing differs from traditional marketing.
11. Explain how managers communicate effectively.
12. Explain how managers develop an effective organization.
13. Explain how to manage an effective organization through human resources practices.
14. Explain the nature and scope of a good marketing plan.
15. Explain the roles of key managers in Business-to-Business marketing.
16. Explain the types of characteristics that affect a business environment.
17. Explain why planning is important when managing a business.
18. Identify the legal characteristics of a corporation and demonstrate an understanding of the accounting transactions for a corporation.
19. Identify the legal characteristics of a partnership and demonstrate an understanding of the accounting transactions for a partnership
20. Name the major responsibilities of production and marketing managers.
21. Name the marketing strategies that are most effective in the Business-to-Business environment.
22. Name the tools that are available to marketers to efficiently communicate with a target market.
23. Name ways that an organization implements and controls business activities.
24. Name ways to finance a business.
25. Name ways you can apply data analysis and decision making to operate a business.
26. Operate appropriate financial software to generate useable data.