

FINANCE AND BUSINESS

C. Business Financial Management Career Pathway

C1.0 Students create and use budgets to guide financial decision making.

BENCHMARKS	COURSE TITLES				
C1.1 Create a budget to calculate long-term projections.					
C1.2 Analyze past and current budgets to determine financial business needs.					
C1.3 Understand how the financial needs of a business change in a dynamic and competitive marketplace.					

Primary Delivery - **P**
Secondary Delivery - **S**

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C. Business Financial Management Career Pathway

C2.0 Students know how to analyze and interpret financial data.

BENCHMARKS	COURSE TITLES				
C2.1 Use basic concepts of financial analysis to interpret financial statements.					
C2.2 Analyze and interpret financial statements to compare risk and return.					
C2.3 Know the differences between financial statements prepared for internal use and those prepared for external use.					
C2.4 Understand the primary ways in which various types of domestic and international financial markets influence interest rates, trade deficits, and unemployment.					
C2.5 Determine creditworthiness on the basis of appropriate criteria and identify alternative sources of credit.					
C2.6 Analyze investment and finance options available to prepare a cost-benefit analysis.					

Primary Delivery - **P**
 Secondary Delivery - **S**

FINANCE AND BUSINESS

C. Business Financial Management Career Pathway

C3.0 Students understand the impact of federal, state, and local regulations on financial management decisions.

BENCHMARKS	COURSE TITLES				
C3.1 Understand the effects of tax structures on business decision making.					
C3.2 Know the legal rights and responsibilities of various types of businesses.					
C3.3 Analyze the ways in which current laws and regulations enforce appropriate financial practices.					

Primary Delivery - **P**
Secondary Delivery - **S**

FINANCE AND BUSINESS

C. Business Financial Management Career Pathway

C4.0 Students understand the role of insurance products and services in successful business management.

BENCHMARKS	COURSE TITLES				
C4.1 Know the appropriate uses of basic types of insurance policies.					
C4.2 Understand the ways in which insurance reduces risk.					

Primary Delivery - **P**
Secondary Delivery - **S**

FINANCE AND BUSINESS

B. Banking and Related Services Career Pathway

B1.0 Students understand the concepts involved in providing customer service in banking and related services

BENCHMARKS	COURSE TITLES				
B1.1 Employ technical skills to perform teller functions, data processing functions, new-account functions, and lending functions.					
B1.2 Understand the nature and demands of professionalism in working relationships with customers and employees.					
B1.3 Demonstrate basic selling techniques to assist customers in making an informed buying decision.					
B1.4 Use accounting knowledge to perform bookkeeping functions.					

Primary Delivery - **P**
 Secondary Delivery - **S**

FINANCE AND BUSINESS

B. Banking and Related Services Career Pathway

B2.0 Students understand the main operations and management of banking and related services:

BENCHMARKS	COURSE TITLES				
B2.1 Know basic banking concepts and terms.					
B2.2 Understand techniques for managing personnel to maximize operations.					
B2.3 Understand the role of organizational, time-management, and multitasking skills.					

Primary Delivery - **P**
Secondary Delivery - **S**

FINANCE AND BUSINESS

B. Banking and Related Services Career Pathway

B3.0 Students understand the regulatory compliance of banking and related services.

BENCHMARKS	COURSE TITLES				
B3.1 Understand the role of the Federal Reserve System in the banking industry.					
B3.2 Know the procedures necessary to adhere to banking regulations.					
B3.3 Know internal audit procedures to ensure compliance.					
B3.4 Understand the review process for bank records in preparation for examination by an external entity.					

Primary Delivery - **P**
 Secondary Delivery - **S**

FINANCE AND BUSINESS

A. Accounting Services Career Pathway

A. 1.0 Students understand the basic principles and procedures of the accounting cycle.

BENCHMARKS	COURSE TITLES				
A1.1 Understand the accounting cycle for service businesses and merchandise businesses					
A1.2 Examine, analyze, and categorize financial transactions.					
A1.3 Complete the accounting cycles for a service business and a merchandise business.					
A1.4 Prepare, analyze, and interpret financial statements for various business entities.					

Primary Delivery - **P**
 Secondary Delivery - **S**

FINANCE AND BUSINESS

A. Accounting Services Career Pathway

A2.0 Students understand and apply accounting principles and concepts.

BENCHMARKS	COURSE TITLES				
A2.1 Understand how to identify current and long-term assets and liabilities.					
A2.2 Apply appropriate concepts and techniques to account for equity investments and withdrawals for sole proprietorships, partnerships, and corporations.					
A2.3 Understand the processes involved in revenue recognition and in matching income and expenses.					
A2.4 Know the procedures for the acquisition, disposition, and depreciation of fixed assets.					
A2.5 Use basic concepts of financial analysis to interpret financial statements.					
A2.6 Know payroll procedures.					

Primary Delivery - **P**
 Secondary Delivery - **S**

FINANCE AND BUSINESS

A. Accounting Services Career Pathway

A3.0 Students understand governing agencies and the typical development and structure of various business environments.

BENCHMARKS	COURSE TITLES				
A3.1 Understand the major types of business organizations and the risks and benefits of each.					
A3.2 Understand the influence of key agencies, regulations, and issues on accounting procedures and business decisions.					
A3.3 Know the basic international terminology and theories used in accounting and finance.					

Primary Delivery - **P**
 Secondary Delivery - **S**

FINANCE AND BUSINESS

A. Accounting Services Career Pathway

A4.0 Students understand how basic principles of internal control systems relate to the accounting cycle.

BENCHMARKS	COURSE TITLES				
A4.1 Understand a variety of internal control measures.					
A4.2 Know cash management techniques.					
A4.3 Understand the role of managerial accounting.					
A4.4 Understand how planning and control principles are used to evaluate the performance of an organization.					

Primary Delivery - **P**
 Secondary Delivery - **S**