

**RIALTO UNIFIED SCHOOL DISTRICT  
CURRICULUM PROPOSAL**

Name of Course: **Maximizing Business Profits** Grade Level(s): **10-12**

**Brief Course Description:**

This capstone course is designed for students to more deeply explore key ideas in marketing and entrepreneurship. Students will focus on: supply chain management, analyzing data to inform decision making, managing the flow of materials and activities in the supply chain from suppliers to customers, effective inventory management practices, market demands, sales, and operations planning. They will have the opportunity to assume the roles both a small business owner and a high- level manager in a large scale business organization.

Proposed By: **Melissa Mc Farland** School: **Rialto High School** Date: **November 14, 2019**

**The Following is Proposed for this Course:**

<input checked="" type="checkbox"/> Addition	<input type="checkbox"/> Revision	<input checked="" type="checkbox"/> A – G	<input type="checkbox"/> Deletion
<input type="checkbox"/> Required Course	<input type="checkbox"/> Content	<input type="checkbox"/> Honors	<input type="checkbox"/> Name of Course
<input type="checkbox"/> Elective	<input type="checkbox"/> Name Change	<input type="checkbox"/> Career Tech. Ed.	

**The Following Maximum Credits are Proposed for this Course:**

**5** Units of Credit in (Subject Area): \_\_\_\_\_ or in: \_\_\_\_\_

**The Following Schools will Offer this Course:**

Carter High     Eisenhower High     Rialto High     Milor/Zupanic

**The Proposed Course will have the Following Budget Implication:**

Individual School Site: \$5000 from CTEIG funds  
 District Level:  
 Total Estimated Cost:

**Approval Signatures for the Proposed Course:**

Printed Name	Signature	Title	Yes/No	Date
Joye Cantrell		Submitting School Department Chair	<input type="checkbox"/> Yes <input type="checkbox"/> No	8-12-19
		Carter High School Principal	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	9-26-19
		Eisenhower High School Principal	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	9-26-19
Dr. Caroline Sweeney		Rialto High School Principal	<input type="checkbox"/> Yes <input type="checkbox"/> No	9-26-19
Kayla Griffin		Milor/Zupanic High School Principal	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	9-26-19
Juanita Chan		District Curriculum Committee Chair	<input type="checkbox"/> Yes <input type="checkbox"/> No	8-12-19
Patricia Chavez		Curriculum Council Chair	<input type="checkbox"/> Yes <input type="checkbox"/> No	10-2-19

Approved by Juanita Chan Curriculum Committee on (Date): 8/12/19

Approved by Curriculum Council on (Date):

Approved by Rialto Unified School Board on (Date):

Approved by UC (or N/A) on (Date):

# Maximizing Business Profits

Rialto High School (052629)

 Draft

## Basic Course Information

School(s) Offering This Course:

School Name

Course Learning Environment

Transcript Code(s)

Rialto High School (052629)

Classroom Based

Abbreviation  
CTECAPMBP

Course Code  
7412

**Title:** Maximizing Business Profits

**Length of course:** Full Year

**Subject area:** College-Preparatory Elective (G) / Interdisciplinary

**UC honors designation?** No

**Prerequisites:** Business in the 21st Century (Required)

**Co-requisites:** None

**Integrated (Academics / CTE)?** No

**Grade levels:** 10th, 11th, 12th

## Course Description

Course overview:



This course is designed for students to more deeply explore key ideas in marketing and entrepreneurship. Students will focus on: supply chain management, analyzing data to inform decision making, managing the flow of materials and activities in the supply chain from suppliers to customers, effective inventory management practices, market demands, sales, and operations planning.

This is the second course of a two-year sequence designed to align with both the Business and Finance anchor standards and the Business Management Pathway standards. Students will apply a deeper understanding of the applicable Common Core English Language Arts and Integrated Math 1 and 2 concepts and how those concepts apply in careers within the business management environment. Students will have the opportunity to assume the roles both a small business owner and a high-level manager in a large scale business organization. In this role, students will utilize problem solving techniques that result in maximizing business profits. All assignments will prepare students to complete the culminating project of presenting and internal marketing plan to a management board of directors.

#### **Course content:**

##### **Growing the Business**

To better understand how a small business expands, students will re-examine types of business structures and then analyze the limitations of sole proprietorship. After a class discussion about the pros and cons of each business structure. Small groups will construct an argument about which business structure is most appropriate for their business expansion. Groups will then work to create a management flow chart, and then determine what skills entry level employees need to have to be hired. Students will then research state and local labor issues related to hiring and firing employees and human resource management.

#### **Unit Assignment(s):**

##### **Management Hierarchy**

Students now have 100 employees and changing the business structure is necessary. Given multiple problem scenarios students are asked what would happen if only one person was responsible to resolve all of these problems. Students construct an argument about the pros and cons of an owner responding to every problem. They then research and analyze different successful business organization models and identify the key differences of each structure. After discussing the pros and cons of each, students use technology to create their own organizational chart for their expansion and present their justification for how this model maximizes management efficiency.

<https://prezi.com/5069my2m3eq3/organizational-structure-at-google/>  
(<https://prezi.com/5069my2m3eq3/organizational-structure-at-google/>)

##### **Human Resource Management**

It is time to hire new employees and you, as the employer, have spent a lot of time investing in your business culture. To make sure that your new hire aligns to your company vision and corporate culture, create a list of traits or characteristics that must be identified before a job offer is made. An entry-level job description will be developed for the company, including key requirements for hire, specific tasks to be completed, and physical requirements for an ideal candidate. Students will then create an interview panel and write a list of interview questions exploring the National Labor Relations

Act. Students will be broken into groups of interviewers and interviewees to conduct mock interviews. During the interviews, both legal and illegal questions might be asked, and students will practice handling techniques in both roles. Students will also be introduced to other labor issues such as: unionization, the family medical leave act (FMLA), and being an equal opportunity employer.

## **Managing Your Money**

Using modern software, such as Access and Excel, students will create and maintain databases. They will use basic formulas to create and maintain such as balance sheets and document financial transactions. They will become familiar with financial statements and supporting documents, by working as the Chief Financial Officer to explore issues relating to Generally Accepted Accounting Principles (GAAP) (such as: fiscal periods, financial statements, balance sheets, cash-flow statements, income statements, and owner equity statements).

<http://www.accounting.com/resources/gaap/> (<http://www.accounting.com/resources/gaap/>)

### **☐ Unit Assignment(s):**

#### **Software and Databases**

Students will be introduced to the “language of the discipline” (such as: fields, input, forms, tables, queries, and sorts) along with basic technology skills associated with using modern software such as, Microsoft Access and Excel. Students will practice utilizing these skills by designing a database to store customer information. They will input relevant customer information and utilize sorting and query techniques to efficiently utilize data. Students will then create custom reports based on their query design. Students will then be given a data set to input into Excel and will be taught to input basic formulas to add/subtract/average/divide. <https://drive.google.com/file/d/1YJuh8RB12xWQEFOT8BPk9nOnXz9GO-3Q/view?usp=sharing> (<https://drive.google.com/file/d/1YJuh8RB12xWQEFOT8BPk9nOnXz9GO-3Q/view?usp=sharing>)

<https://www.investopedia.com/terms/b/balancesheet.asp> (<https://www.investopedia.com/terms/b/balancesheet.asp>)

#### **Financial Documents**

Students will explore financial documents from various local businesses to define and diagram the structure and purpose of each component within each document as well as the relationships between the documents. They will become familiar with financial analysis tools such as ratios (e.g., working capital, current ratio, debt ratio, profit margin, and operating ratio) and how they are used to determine the financial condition of a business. After an introduction to the industry standards of ratios for individual industries, students will apply what they have learned by annotating new financial documents and analyze the financial condition of new businesses. Now, they will create a mock balance sheet, cash flow statement, income statement and owner’s equity statement using Excel.

## **Optimization**

Based on their work in previous units, students will construct sound arguments about the impact on profitability of effective logistics planning by analyzing the supply chain of the production and manufacturing of a chocolate chip cookie. Introduce the points of interaction between logistics and other departments within the business organization. Describe mathematical techniques used to model and analyze (simulate, optimize, etc.) supply chain business problems such as network design and facility location. Students will apply skills learned in their math classes that support the following concepts: graphing linear equations and inequalities, analyzing data, interpret charts and graphs. Students will also analyze various tax structures and how they affect profitability.

<https://www.bullseyelocations.com> (<https://www.bullseyelocations.com>)

### ☐ Unit Assignment(s):

#### **The Cookie Problem**

Optimization in business involves efficiencies and profits. The cookie problem will introduce students to the concept of optimization with respect to minimizing cost and maximizing profit. They will utilize Desmos.com to graph constraints (e.g. minimums and maximums) and use “Excel Solver” to solve Linear Programming (LP) problems (defining variables and finding feasible regions). This will help students determine the best location to source the raw materials necessary to minimize the costs associated with making the cookie.

<https://mathscribe.com/algebra1/sys/linear-optimization.html> (<https://mathscribe.com/algebra1/sys/linear-optimization.html>)

Groups will then utilize their calculations in conjunction with current market data and decide on the pricing of their cookies. Teams will map their supply chain, present their projections and compare to see which team has the greatest profit margin.

#### **Feasibility of Cookies**

Students will choose to make a specialty cookie (such as: organic, locally made, non-GMO) and revisit the cookie problem through several iterations while considering sourcing/supply chain (e.g. local, national, international, environmentally conscious, etc.). They will further analyze current market data and decide on the pricing of their products at each iteration. Groups will present the supply chain and profitability projections for their specialty cookie and compare to see which team has the greatest profit margin.

#### **Tax Minimization**

Tax incentives allow for municipalities to entice businesses into a region. Students will closely and critically read articles about tax incentives provided by various states and discuss the pros and cons of these incentives. They will then research corporate tax structures, conservative versus a liberal approach to taxes, federal and state tax structures and construct an argument about their potential logistical impact on maximizing on profitability. Students will then create a map to rank the business tax environments by state using ArcGIS software.

<https://www.oregister.com/2017/10/18/brown-pledges-hundreds-of-millions-in-tax-incentives-for-amazon-hq2/>  
(<https://www.oregister.com/2017/10/18/brown-pledges-hundreds-of-millions-in-tax-incentives-for-amazon-hq2/>)



Using the skills from Unit 3 students will revisit their business plan and create a supply chain map and profitability projection for their business. Students will define competition elements (i.e., product quality, price, and/or speed of service). They will create a website to promote their product/business. They will revise the financial documents created in "Business in the 21st Century" then create a final business presentation to the mayor and local business owners. need to add to overview.

## ☐ Unit Assignment(s):

### **Optimizing Your Supply Chain**

Given a targeted market, groups will conduct research to identify demographics trends, locations, and information and share their data using ARC GIS. Have students create a survey that they take out to the community & school . The groups will then plug this information into ARCGIS which will give them a map of their data.

### **Final Project: What You Think?**

Groups will present their business plan at the local Chamber of Commerce Meeting. At this meeting the local businesses will listen to groups business plans and choose the top three *bidnesses*. :) )

## Course Materials

Course materials have been added to this course.

## Additional Information

### **Course Author:**

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