

DEVELOPING IDEAS, KNOWING THE MARKET, AND STARTING UP YOUR BUSINESS

- 1a. AUG 27 Phase-In 9th
- 1b. AUG 28 Phase-In 10th
- 1c. AUG 31 Phase-In 11th - WELCOME TO FSJ
- 1d. SEP 1 Phase-In 12th

Unit I: Introduction to Entrepreneurship

2. SEP 2 What is Entrepreneurship? (ENTR 1-1)
3. SEP 3 Characteristics of an Entrepreneur (ENTR 1-2)
4. SEP 8 BPA 2Tuesday ♥
5. SEP 9 Explore Ideas and Opportunities (ENTR 1-3)
6. SEP 10 Why a Business Plan Is Important (ENTR 1-4)
7. SEP 11 Entrepreneurs Satisfy Needs and Wants (ENTR 1-5)
8. SEP 14 Types of Entrepreneurial Businesses (ENTR 1-6)
9. SEP 15 Choose a Form of Business (ENTR 1-7)
10. SEP 16 How Economic Decisions Are Made (ENTR 1-8)
11. SEP 17 What Affects Price? (ENTR 1-9)
12. SEP 21 Introduction to Entrepreneurship Review
13. SEP 22 Unit I Test 📖
14. SEP 23 Business Plan Project – The Idea

Unit II: Market Analysis, Marketing & Sales

15. SEP 24 Developing the Marketing Plan (ENTR 2-1)
16. SEP 25 Identify Your Market (ENTR 2-2)
17. SEP 28 Conduct Market Research (ENTR 2-3)
18. SEP 29 Know Your Competition (ENTR 2-4)
19. SEP 30 Marketing Mix – Product (ENTR 2-5)
20. OCT 1 Marketing Mix – Price (ENTR 2-6)
21. OCT 2 Marketing Mix – Place/Distribution (ENTR 2-7)
22. OCT 5 Marketing Mix – Promotion (ENTR 2-8)
23. OCT 6 Selling and Promoting (ENTR 2-9)
24. OCT 7 Market Analysis, Marketing & Sales Review
25. OCT 8 Unit II Test 📖
26. OCT 9 Business Plan Project – The Market

Review

27. OCT 12 Unit I & II Review
28. OCT 13 BPA 2Tuesday ♥
29. OCT 14 Unit I & II Exam 📖

Unit III: Starting & Financing Your Business

30. OCT 15 Legal Issues and Business Ownership (ENTR 3-1)
31. OCT 19 Choose a Location and Design the Layout (ENTR 3-2)
32. OCT 20 Purchase Equipment, Supplies, and Inventory (ENTR 3-3)
33. OCT 21 Identify Your Staffing Needs (ENTR 3-4)
34. OCT 22 Business Risks (ENTR 3-5) Insure Against Risks (ENTR 3-6)
35. OCT 23 Financing Your Business (ENTR 3-7)
36. OCT 26 BPA Project: Exploring Competitions – Day 1
37. OCT 27 BPA Project: Exploring Competitions – Day 2
38. OCT 28 BPA Project: Exploring Competitions – Day 3
39. OCT 29 BPA Project: Exploring Competitions – Day 4
40. OCT 30 BPA Project: Exploring Competitions – Day 5



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FINANCING, MANAGING, AND GROWING YOUR BUSINESS**Unit III: Starting and Financing Your Business** *(continued)*

41. NOV 2 Sales Forecasting (ENR 4-1)
42. NOV 4 Cost of Doing Business (ENR 4-2); Economics of One Unit of Sale (ENR 4-3)
43. NOV 5 Income Statement (ENR 4-4)
44. NOV 6 Cash Flow Statement (ENR 4-5)
45. NOV 9 Balance Sheet (ENR 4-6)
46. NOV 10 BPA 2Tuesday ♥ - THANKSGIVING FEAST
47. NOV 11 Financial Ratios (ENR 4-7)
48. NOV 12 Starting & Financing Your Business Review
49. NOV 13 Unit III Test 📄

Unit IV: Managing & Growing Your Business

50. NOV 16 How to Manage a Business (ENR 5-1)
51. NOV 17 Managing Employees (ENR 5-2); Human Resource Management
52. NOV 18 Managing Expenses, Credit, and Cash Flow (ENR 5-3)
53. NOV 19 Managing Production (ENR 5-4)
54. NOV 20 Managing Distribution (ENR 5-5)
55. NOV 23 Managing Operations (ENR 5-6)
56. NOV 24 Choosing Your BPA Competitions - BPA COMPETITION CHOICES DUE - FALL BREAK BEGINS
57. NOV 30 Managing Purchasing and the Supply Chain (ENR 5-7)
58. DEC 1 Managing Inventory (ENR 5-8)
59. DEC 2 Planning for Business Growth (ENR 6-1)
60. DEC 3 Growth Strategies (ENR 6-2)
61. DEC 4 Challenges of Growth (ENR 6-3); Global Trends (ENR 6-4)
62. DEC 7 Franchising and Licensing (ENR 6-5)
63. DEC 8 BPA 2Tuesday ♥ - CHRISTMAS PARTY
64. DEC 9 Exit Strategies (ENR 6-6)
65. DEC 10 Managing & Growing Your Business Review
66. DEC 11 Unit IV Test 📄

Review

67. DEC 14 Semester Review
68. DEC 15 Semester Review
69. DEC 16 End of Course Exam / WebXam
70. DEC 17 No Class ... exams for bells 4, 7 (half day)
71. DEC 18 No Class ... exams for bells 5, 6 (half day) - WINTER BREAK BEGINS

BPA Competition Prep

72. JAN 4 BPA Competition Prep – Day 1
73. JAN 5 BPA Competition Prep – Day 2
74. JAN 6 BPA Competition Prep – Day 3
75. JAN 7 BPA Competition Prep – Day 4
76. JAN 8 BPA Competition Prep – Day 5
77. JAN 11 BPA Competition Prep – Day 6
78. JAN 12 BPA 2Tuesday ♥
79. JAN 13 BPA Tested Events
80. JAN 14 BPA Tested Events



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ACCOUNTING FOR A SERVICE BUSINESS ORGANIZED AS A SOLE PROPRIETORSHIP

Unit I: Recording Business Transactions for a Service Business

81. JAN 20 Role of Accounting in Business (ACCT 1-1)
82. JAN 21 Business Transactions; Accounting Equation (ACCT 1-2, 1-3)
83. JAN 22 Building Financial Statements
84. JAN 25 Accounts, Account Numbers, Chart of Accounts
85. JAN 26 Getting Started with T Accounts (ACCT 2-1)
86. JAN 27 Accounting with T Accounts (ACCT 2-2, 2-3)
87. JAN 28 Reviewing Debits & Credits
88. JAN 29 More T Accounts
89. FEB 1 Introducing the General Journal (ACCT 3-1a)
90. FEB 2 Journal Practice Cases (ACCT 3-2, 3-3)
91. FEB 3 **Special Event - BPA AWARDS CEREMONY**
92. FEB 4 Source Documents (ACCT 3-1b)
93. FEB 5 Practice Journalizing with Source Documents
94. FEB 8 Transactions on Account
95. FEB 9 BPA 2Tuesday ♥
96. FEB 10 Cash Controls: Checks and Petty Cash (ACCT 5-1, 5-2, 5-3, 5-4)
97. FEB 11 Practice Using Checks and Petty Cash
98. FEB 16 Posting from a Journal to a Ledger (ACCT 4-1, 4-2, 4-3)
99. FEB 17 Posting Practice Case
100. FEB 18 Journal, Ledger, Trial Balance, Financial Statements
101. FEB 19 Journal and Ledger Accounting Teams
102. FEB 22 Recording Business Transactions Review
103. FEB 23 Unit I Test 📄

Unit II: Completing the Accounting Cycle for a Service Business

104. FEB 24 Matching Concept: Deferrals and Accruals
105. FEB 25 Making Adjusting Entries
106. FEB 26 Adjusted Trial Balance
107. MAR 1 Practice with Adjustments
108. MAR 2 Using a Worksheet: Adjustments and Financial Statements (ACCT 6-1, 6-2)
109. MAR 3 Using a Worksheet: Net Income, Totaling, and Ruling (ACCT 6-3, 6-4)
110. MAR 4 Financial Statement Practice (ACCT 7-1, 7-2)
111. MAR 5 Closing Process (ACCT 8-1)
112. MAR 8 Making Closing Entries (ACCT 8-2)
113. MAR 9 BPA 2Tuesday ♥
114. MAR 10 Post Closing Trial Balance (ACCT 8-3)
115. MAR 11 Practice with Closing Entries; Examining the Accounting Cycle
116. MAR 15 Accounting Cycle Review
117. MAR 16 Unit II Test 📄
118. MAR 17 **Special Event - JUNIOR ACT DAY (no school)**
119. MAR 18 Accounting Cycle Problem – Day 1 - STATE LEADERSHIP CONFERENCE
120. MAR 19 Accounting Cycle Problem – Day 2 - STATE LEADERSHIP CONFERENCE



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ACCOUNTING FOR A MERCHANDISING BUSINESS ORGANIZED AS A CORPORATION

Unit III: Recording Business Transactions for a Merchandising Business

121. MAR 22 Nature of Merchandising Businesses
 122. MAR 23 Financial Statements for Merchandising Businesses
 123. MAR 24 Journalizing Purchases and Cash Payments (ACCT 9-1, 9-2)
 124. MAR 25 Journalizing Purchases Returns and Allowances (ACCT 9-3, 9-4)
 125. MAR 26 Journalizing Sales and Cash Receipts (ACCT 10-1, 10-2)
 126. MAR 29 Journalizing Sales Returns and Allowances (ACCT 10-3)
 127. MAR 30 Review Special Journals
 128. MAR 31 Review Special Journals
 129. APR 1 Special Event - **SPRING BREAK BEGINS**
130. APR 12 Posting to an Accounts Payable Ledger (ACCT 11-1)
 131. APR 13 Posting to an Accounts Receivable Ledger (ACCT 11-2) / BPA 2Tuesday ♥
 132. APR 14 Posting Special Journal Totals; Correcting Errors (ACCT 11-3, 11-4, 11-5)
 133. APR 15 Practice with Special Journals & Subsidiary Ledgers
 134. APR 16 Reviewing Special Journals & Subsidiary Ledgers
135. APR 19 Preparing Payroll Records I (ACCT 12-1, 12-2)
 136. APR 20 Preparing Payroll Records II (ACCT 12-3, 12-4)
 137. APR 21 Payroll Accounting, Taxes, and Reports I (ACCT 13-1, 13-2)
 138. APR 22 Payroll Accounting, Taxes, and Reports II (ACCT 13-3, 13-4)
 139. APR 23 Comprehensive Problem – Day 1
 140. APR 26 Comprehensive Problem – Day 2
141. APR 27 Recording Business Transactions Review
 142. APR 28 Unit III Test 📖

Unit IV: Completing the Accounting Cycle for a Merchandising Business

143. APR 29 Stockholders' Equity for a Corporation; Dividends (ACCT 14-1)
 144. APR 30 Beginning Worksheet for a Merchandising Business (ACCT 14-2)
 145. MAY 3 Merchandise Inventory (ACCT 14-3)
 146. MAY 4 Accounting for Inventory (ACCT 19-1, 19-2, 19-3) - **NATIONAL LEADERSHIP CONFERENCE**
 147. MAY 5 Allowance for Uncollectible AR (ACCT 14-4) - **NATIONAL LEADERSHIP CONFERENCE**
 148. MAY 6 Accounting for Uncollectible AR (ACCT 17-1, 17-2) - **NATIONAL LEADERSHIP CONFERENCE**
 149. MAY 7 Review Inventory Adjustments & Uncollectible AR - **NATIONAL LEADERSHIP CONFERENCE**
150. MAY 10 Depreciation Adjustments (ACCT 14-5)
 151. MAY 11 BPA 2Tuesday ♥ - **FSJ YEAR END PARTY**
 152. MAY 12 Accounting for Plant Assets & Depreciation (ACCT 18-1, 18-2, 18-3, 18-4, 18-5)
 153. MAY 13 Comprehensive Problem
 154. MAY 14 Completing Worksheet; Federal Tax (ACCT 14-6)
 155. MAY 17 Preparing Corporate Financials (ACCT 15-1, 15-2, 15-3, 15-4)
156. MAY 18 Completing the Accounting Cycle Review
 157. MAY 19 Unit IV Test 📖

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