Colorado AFNR Course Scope and Sequence

Course Name	**Principles of Ag Business Management A/B**		Course Details Course Requirements Recommended Prerequisites	This is the second course in sequence for the Agricultural Business Pathway / POS. Content in this course can be inserted into courses in other pathways as part of the 40% non-specified instructional time.	
Course Description	In this course student will be comparing and contrasting business models and identifying the advantages and disadvantages to owners and customers within the agribusiness chains. Students will show an understanding of basic recordkeeping skills and applications in an agribusiness. Components include the general journal, balance sheet, cash flow statements, and financial statements, reconciliation of accounts, net worth, income statements, and profit and loss statements. Students will understand how these records can allow for business decisions within an agribusinesses or Supervised Agriculture Experience (SAE) program.				
Note:	This is a suggested scope and sequence for the course content. The content will work with any textbook or instructional resource. If locally adapted, make sure all essential knowledge and skills are covered.				
SCED Identification #		Schedule calculation based on 60% of a semester instructional time. Scope and sequence allows for additional time for guest speakers, student presentations, field trips, remediation, or other content topics.			
All courses taught in an approved CTE program must include Essential Skills embedded into the course content. The Essential Skills Framework for this course can be found at **https://www.cde.state.co.us/standardsandinstruction/essentialskills**					
Unit Number, Title and Brief Description	Suggested % of Instructional Time	CTE or Academic Standard Alignment	Competency / Performance Indicator	Outcome / Measurement	CTSO Integration
Business Goals & Mission	2	**ABS.01.** Apply management planning principles in AFNR businesses.	**ABS.01.02**. Read, interpret, evaluate and write statements of purpose to guide business goals, Objectives and resource allocation. *ELA: RW.H1.3.2* *RW.H2.3.2* *RW.H1.4.1* *RW.H2.4.1* *RW.H1.2.2* *RW.H2.2.2*	**ABS.01.02.01.a**. Read and interpret statements of purpose (e.g., vision, mission statement, Charter, etc.) **ABS.01.02.02.a.** Identify the meaning and importance of goals and objectives in AFNR Business enterprises.	
Business Models – Design	5	**ABS.01.** Apply management planning principles in AFNR businesses.	**ABS.01.01.** Apply micro- and macroeconomic principles to plan and manage inputs and outputs	**ABS.01.01.03.a.** Define and research the nature of monetary policies in different global	

Role & Position Advantage Disadvantages		ABS.04. Develop a business plan for an AFNR business.	in an AFNR business. ELA: RW.H1.2.3 RW.H2.2.3 RST9-10.4 RST11-12.4 MATH: MA.HS.S-ID.C MA.HS.S-IC.B **ABS.01.03.** Devise and apply management skills to organize and run an AFNR business in an Efficient, legal and ethical manner. ELA: RW.H1.1.2 RW.H2.1.2 RW.H1.2.3 RW.H2.2.3 RST.9-10.4 RST.11-12.4 **ABS.04.01.** Analyze characteristics and planning requirements associated with developing Business plans for different types of AFNR businesses.	economic systems (e.g., traditional economic system, command economic system, market Economic system, mixed economic system etc. **ABS.01.03.03.c**. Design methods for AFNR businesses to implement ethical standards in management skills (e.g., management types, organizational structures, time management techniques, conducting business agreements, Etc.). **ABS.04.01.02.a.** Categorize the characteristics of the types of ownership structures used in AFNR businesses (e.g., sole proprietorships, Cooperatives, partnerships and corporations).	
Records Journals Balance	25	**ABS.02.** Use record keeping to accomplish AFNR business objectives, manage	**ABS.02.01.** Apply fundamental accounting principles, systems, tools	**ABS.02.02.01.a.** Compare and contrast the different types of financial reports	

Profit & Loss Per enterprise Reconsolidation Budget Whole Partial Cash Flow		budgets and comply with laws and regulations. **ABS.04**. Develop a business plan for an AFNR business.	and applicable laws and regulations to record, track and audit AFNR business transactions (e.g., accounts, debits, credits, assets, liabilities, equity, etc.). *ELA: RW.H1.2.3* *RW.H2.2.3* *RST.9-10.4* *RST.11-12.4* *RW.H1.3.2* *RW.H2.3.2* *RW.H1.4.1* *RW.H2.4.1* **ABS.04.03.** Identify and apply strategies to manage or mitigate risk.	(e.g., income statements, cash flow statements, equity statements, etc.) and their frequency of use (e.g., daily, weekly, monthly, quarterly, annual) for monitoring AFNR business performance. **ABS.02.02.01.b.** Prepare and interpret financial reports to describe the performance of AFNR businesses (e.g., efficiency, profitability, net worth, financial ratios, working capital ratio, leverage, etc.). **ABS.04.03.01.b.** risk management strategies for AFNR businesses (e.g., cash flow projection, analyze market trends, etc.).	
Record Analyses Creating Reports Making business decisions form reports Ratios	15	**ABS.02**. Use record keeping to accomplish AFNR business objectives, manage budgets and comply with laws and regulations	**ABS.02.01.** Apply fundamental accounting principles, systems, tools and applicable laws and regulations to record, track and audit AFNR business transactions (e.g., accounts, debits, credits, assets, liabilities, equity, etc.). *MATH: MA.HS.S-IC.B* *MA.HS.N-Q.A*	**ABS.02.02.01.c.** Recommend appropriate financial reports to assemble to support specific AFNR business decisions (e.g., evaluating efficiency, profitability, net worth, financial ratios, etc.). **ABS.02.02.01.b.** Prepare and interpret financial reports to describe the performance of AFNR businesses (e.g., efficiency, profitability, net worth,	

				financial ratios, working capital ratio, leverage, etc.)	
Computer applications (Excel)	10	**ABS.02.** Use record keeping to accomplish AFNR business objectives, manage budgets and comply with laws and regulations.	**ABS.02.01**. Apply fundamental accounting principles, systems, tools and applicable laws and regulations to record, track and audit AFNR business transactions (e.g., accounts, debits, credits, assets, liabilities, equity, etc.). *MATH: MA.HS.S-IC.B MA.HS.N-Q.A*	**ABS.02.01.01.a.** Examine and describe ac-counting systems and procedures used for record keeping in AFNR businesses (e.g., cash vs. accrual systems, identification of appropriate accounts, double-entry accounting, entry of debits and credits, etc.). **ABS.02.01.01.b.** Evaluate the implementation and appropriateness of accounting systems and procedures used for record keeping in AFNR businesses	
Employment Records Withholding Tax Forms (W2, 1099 etc)	3	**ABS.01**. Apply management planning principles in AFNR businesses. **ABS.02.** Use record keeping to accomplish AFNR business objectives, manage budgets and comply with laws and regulations.	**ABS.01.04.** Evaluate, develop and implement procedures used to recruit, train and retain productive human resources for AFNR businesses. *ELA: RW.H1.3.2 RW.H2.3.2 RW.H1.4.1 RW.H2.4.1 RW.H1.1.2 RW.H2.1.2 RW.H1.2.2 RW.H2.2.2 RW.H1.2.3 RW.H.2.2.3 RST.9-10.4 RST.11-12.4*	**ABS.01.04.01.a.** Research and explain the meaning and functions of human resources in AFNR businesses (e.g., recruitment, evaluate employee performance, employee record management, compensation, etc. **ABS.02.02.01.a.** Compare and contrast the different types of financial reports (e.g., income statements, cash flow statements, equity statements, etc.) and their frequency of use (e.g., daily, weekly, monthly, quarterly, annual) for monitoring AFNR business performance.	

			ABS.02.01. Apply fundamental accounting principles, systems, tools and applicable laws and regulations to record, track and audit AFNR business transactions (e.g., accounts, debits, credits, assets, liabilities, equity, etc.) **ABS.02.02.** Assemble, interpret and analyze financial information and reports to monitor AFNR business performance and support decision-making (e.g., incom e statements, balance sheets, cash-flow analysis, inventory reports, break-even analysis, return on investment, taxes, etc.). *MATH: MA.HS.S-IC.B* *MA.HS.N-Q.A*	**ABS.02.02.01.b**. Prepare and interpret financial reports to describe the performance of AFNR businesses (e.g., efficiency, profitability, net worth, financial ratios, working capital ratio, leverage, etc.). **ABS.02.02.03.a.** Define and classify different types of taxes that may be paid by AFNR businesses (e.g., income, property, sales, employment, estate, etc.).	
Other tax responsibilities (Sales tax, Property tax, income, etc)	4	**ABS.02**. Use record keeping to accomplish AFNR business objectives, manage budgets and comply with laws and regulations.	**ABS.02.02.** Assemble, interpret and analyze financial information and reports to monitor AFNR business performance and support decision-making (e.g., incom e statements, balance sheets, cash-flow analysis, inventory reports, break-even analysis, return on investment, taxes, etc.). *ELA: RW.H1.4.1* *RW.H2.4.1* *RH.9-10.7*	**ABS.02.02.03.a.** Define and classify different types of taxes that may be paid by AFNR businesses (e.g., income, property, sales, employment, estate, etc.). **ABS.02.02.03.b**. Analyze and describe re-porting requirements for different types of taxes paid by AFNR businesses (e.g., income, property, sales, employment, etc.)	

			RH.11-12.7 MATH: MA.HS.S-ID.C MA.HS.S-IC.B MA.HS.N-Q.A		

Course Name	**Principles of Ag. Business Management B**	Course Details Course Requirements Recommended Prerequisites	This is the second course in sequence for the Agricultural Business Pathway / POS. Content in this course can be inserted into courses in other pathways as part of the 40% non-specified instructional time.
Course Description	Instruction includes the use of economic principles such as supply and demand, budgeting, depreciation, ag. finance, risk management, business law, and careers in agribusiness. Students will understand how these records can allow for business decisions within an agribusinesses or Supervised Agriculture Experience(SAE) program.		
Note:	This is a suggested scope and sequence for the course content. The content will work with any textbook or instructional resource. If locally adapted, make sure all essential knowledge and skills are covered.		
SCED Identification #		Schedule calculation based on 60 % of instructional time in semester. Scope and sequence allows for additional time for guest speakers, student presentations, field trips, remediation, or other content topics.	

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Unit Number, Title and Brief Description	Suggested % of Instructional Time	CTE or Academic Standard Alignment	Competency / Performance Indicator	Outcome / Measurement	CTSO Integration
Supply and demand	2	**ABS.01.01.** Apply micro- and macroeconomic principles to plan and manage inputs and outputs in an AFNR business.	**ABS.01.01.** Apply micro- and macroeconomic principles to plan and manage inputs and outputs in an AFNR business. ELA: RW.H1.2.3 RW.H2.2.3 RST.9-10.4 RST.11-12.4 MATH: MA.HS.S-ID.C MA.HS.S-IC.B	**ABS.01.01.01.a**. Examine and provide examples of microeconomic principles related to decisions about AFNR business inputs and outputs (e.g., supply, demand and equilibrium, elasticity, diminishing returns, opportunity cost, etc.).	
Asset management Capital vs non capital Depreciation Capital gains	3	**ABS.02.01.** Apply fundamental accounting principles, systems, tools and applicable laws and regulations to record, track	**ABS.02.01**. Apply fundamental accounting principles, systems, tools and applicable laws and regulations to record, track	**ABS.02.01.01.b**. Evaluate the implementation and appropriateness of accounting systems and procedures used for record	

		and audit AFNR business transactions (e.g., accounts, debits, credits, assets, liabilities, equity, etc.).	and audit AFNR business transactions (e.g., accounts, debits, credits, assets, liabilities, equity, etc.). *MATH: MA.HS.S-IC.B* *MA.HS.N-Q.A*	keeping in AFNR businesses	
Credit and finance id theft (personal and business) loan types (sources) credit cards interest calculations (Ammorition, process)	18	**ABS.03.01.** Develop, assess and manage cash budgets to achieve AFNR business goals. **ABS.03.02.** Analyze credit needs and manage credit budgets to achieve AFNR business goals	**ABS.03.01.** Develop, assess and manage cash budgets to achieve AFNR business goals. *ELA: RH.9-10.7* *RH.11-12.7* *RW.H1.2.3* *RW.H2.2.3* *RST.9-10.4* *RST.11-12.4* *MATH: MA.HS.S-IC.B* **ABS.03.02.** Analyze credit needs and manage credit budgets to achieve AFNR business goals *ELA: RW.H1.2.3* *RW.H2.2.3* *RST.9-10.4* *RST.11-12.4* *MATH: MA.HS.S.IC.B*	**ABS.03.01.02.a.** Research and summarize factors that impact management of cash budgets in AFNR businesses (e.g., changes in price of inputs/outputs, financial investment performance, capital purchases, human resources, etc.) **ABS.03.02.02.a.** Examine and interpret the terms and conditions associated with credit instruments used in AFNR businesses (e.g., repayment terms, APR, grace periods, personal liability, interest rates, etc.). **ABS.03.02.01.b**. Analyze AFNR business needs to determine the necessity of loans for business operation. **ABS.03.02.01.c.** Analyze and assemble the information needed to obtain credit for AFNR businesses.	
Risk management Insurance Diversification Market Personal/ asset	15	**ABS.04** Identify and apply strategies to manage or mitigate risk.	**ABS.04.03.** Identify and apply strategies to manage or mitigate risk.	**ABS.04.03.01.a.** Assess and classify sources of risk for an AFNR business (e.g., financial risk, public	

Liability Retirement Asset transfer (personal and business)				perception of company, etc.) **ABS.04.03.01.b.** risk management strategies for AFNR businesses (e.g., cash flow projection, analyze market trends, etc.) **ABS.04.03.01.c.** Determine methods to match risk management strategies to risk situations in an AFNR business. **ABS.04.03.02.a.** Research and summarize examples that illustrate the importance of risk and uncertainty within AFNR businesses **ABS.04.03.02.b.** Analyze alternative approaches to reducing risk for AFNR businesses (e.g., insurance for product liability, property, production or income loss for personnel life and health, etc.)	
Business plans	15	**ABS.04.01.** Analyze characteristics and planning requirements associated with developing business plans for different types of AFNR businesses.	**ABS.04.01.** Analyze characteristics and planning requirements associated with developing business plans for different types of AFNR businesses. *ELA: RW.H1.2.3* *RW.H2.2.3* *RW.H1.3.2* *RW.H2.3.2* *RW.H1.4.1* *RW.H2.4.1*	**ABS.04.01.03.a.** Research and describe the components to include in a business plan for an AFNR business	

			RST.9-10.4 RST.11-12.4		
Business ethics Law Contracts Agreements	3	**ABS.01** Apply management planning principles in AFNR businesses.	**ABS.01.03.** Devise and apply management skills to organize and run an AFNR business in an efficient, legal and ethical manner. ELA: RW.H1.1.2 RW.H2.1.2 RW.H1.2.3 RW.H2.2.3 RST.9-10.4 RST.11-12.4	**ABS.01.03.03.a.** Identify and evaluate the presence or lack of ethical standards in planning and operating AFNR businesses. **ABS.01.03.03.c.** Design methods for AFNR businesses to implement ethical standards in management skills (e.g., management types, organizational structures, time management techniques, conducting business agreements, etc.).	

Academic Standards Alignment

Colorado CTE courses are required to integrate academic and essential skills into course content. The following academic standards have been identified as aligned to this course and should be integrated throughout instruction.

CO CTE Academic Standards Resources **(Rubrics, integration strategies, etc)**

CDE Colorado Academic Standards Online **(Online standards lookup tool)**

Standard 1: Oral Expression and Listening

Prepared Graduate 1: ***Collaborate effectively as group members or leaders who listen actively and respectfully; pose thoughtful questions, acknowledge the ideas of others; and contribute ideas to further the group's attainment of an objective.***

Students collaborate to develop business plans, analyze financial records, evaluate risk management strategies, and make informed business decisions for AFNR enterprises while working through authentic agricultural business scenarios.

Standard 2: Reading for All Purposes

Prepared Graduate 4: ***Read a wide range of informational texts to build knowledge and to better understand the human experience.***

Students analyze financial reports, business plans, accounting records, tax documents, credit agreements, insurance policies, economic data, and legal documents to understand agricultural business operations and decision-making.

Prepared Graduate 5: ***Understand how language functions in different contexts, command a variety of word-learning strategies to assist comprehension, and make effective choices for meaning or style when writing and speaking.***

Students develop and apply specialized vocabulary related to accounting, finance, economics, business ownership, taxation, credit, risk management, insurance, and agricultural business law to interpret and communicate technical business information.

Standard 3: Writing and Composition

Prepared Graduate 6: ***Craft arguments using techniques specific to the genre.***

Students evaluate financial performance, compare ownership structures, analyze credit options, assess risk management strategies, and justify business decisions using financial evidence, economic principles, and legal considerations.

Prepared Graduate 7: ***Craft informational/explanatory texts using techniques specific to the genre.***

Students develop business plans, prepare financial reports, summarize research on risk management and financing options, explain accounting procedures, and communicate recommendations for agricultural business operations.

Standard 4: Research Inquiry and Design

Prepared Graduate 10: ***Gather information from a variety of sources; analyze and evaluate its quality and relevance; and use it ethically to answer complex questions.***

Students research ownership structures, financial management strategies, credit sources, economic trends, taxation, insurance, risk management practices, and business ethics to develop business plans and make informed agricultural business decisions.

***Note**: Mathematics and Science standards will be added in the future. Visit the [Colorado Academic Standards] page for the most current version.*