



Colorado BMEF CTE Course – Scope and Sequence

Course Name	Managerial Finance	Course Details	Credits = .5 (Semester) Level 3		
		Course = 0.50 Carnegie Unit Credit			
Course Description	Examines the concepts and techniques used to analyze financial accounting information for managerial planning, decision-making, and control. Additionally, the course discusses decision-making relating to the areas of budgets, forecasts, cost volume production, Return on Investment (ROI) and financial statements.				
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 competency/performance indicators are covered. Course aligns to CCNS (MAN2025) **Please note concurrent enrollment must be arranged and approved through your local community college partner.				
SCED Identification # 12103		Schedule calculation based on 60 calendar days of a 90-day semester. 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					
Instructional Unit Topic	Suggested Length of Instruction	CTE or Academic Standard Alignment	Competency / Performance Indicator	Outcome / Measurement	CTSO Integration
Foundations of Financial Management	2 weeks	CTE Business Finance Standards (Finance & Decision-Making); Common Core Math Practices	Explain role and goals of financial management	Written reflection + quiz on finance functions	DECA: Principles of Finance
Financial Accounting & Statements	2 weeks	CTE Accounting Standards; CCSS.ELA Literacy in technical subjects	Interpret income statement, balance sheet, cash flow	Financial statement analysis worksheet + test	FBLA: Accounting II DECA: Accounting Applications
Financial Analysis	2 weeks	CTE Finance Analysis Standards; CCSS Math (ratios)	Calculate and interpret key financial ratios	Case study analysis with ratio calculations	FBLA: Management Decision Making DECA: Financial Services Team Decision Making

Financial Forecasting	2 weeks	CTE Business Planning Standards	Develop financial forecasts using historical data	Pro forma financial statement project	FBLA: Management Decision Making DECA: Entrepreneurship Written Events
Budgeting Process	2 weeks	CTE Entrepreneurship & Planning Standards	Explain and construct operating budgets	Budget creation project + presentation	FBLA: Personal Finance DECA: Financial Literacy Project
Cost Behavior & Leverage (CVP)	1–2 weeks	CCSS Math (algebraic reasoning); CTE Cost Analysis	Perform CVP and break-even analysis	Problem set + scenario-based assessment	FBLA: Accounting II DECA: Accounting Applications
Working Capital Management	1 week	CTE Financial Operations Standards	Analyze inventory, cash, and receivables management	Applied worksheet + short assessment	FBLA: Banking & Financial Systems DECA: Financial Services Team Decision Making
Short-Term Financing	1 week	CTE Banking & Financial Services Standards	Compare financing options	Decision-making case study	FBLA: Banking & Financial Systems DECA: Principles of Finance
Time Value of Money	1–2 weeks	CCSS Math (functions, exponential models)	Calculate present and future values	Calculation test + real-world application task	FBLA: Personal Finance DECA: Personal Financial Literacy

Return on Investment (ROI) & Cost of Capital	1–2 weeks	CTE Investment Analysis Standards	Calculate ROI and evaluate investment decisions	Investment project with written justification	FBLA: Securities & Investments DECA: Financial Services Team Decision Making
Financial Markets	1 week	CTE Economics & Finance Standards	Explain how financial markets operate	Market simulation or research assignment	FBLA: Securities & Investments DECA: Principles of Finance
Risk and Return	1 week	CTE Investment & Risk Standards	Analyze risk-return tradeoffs	Portfolio analysis activity	FBLA: Insurance & Risk Management DECA: Personal Financial Literacy
International Finance	1 week	CTE Global Business Standards	Examine global financial influences	Research presentation	FBLA: Entrepreneurship DECA: Entrepreneurship Written Events
Capstone: Business Financial Plan	2 weeks (embedded/final)	Integrated CTE Standards	Apply finance concepts to business plan	Full project + presentation	FBLA: Entrepreneurship DECA: Entrepreneurship Written Events, Sales Project

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)

Reading, Writing, & Communicating

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.
- **Prepared Graduate 2:** Deliver effective oral presentations for varied audiences and varied purposes.

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.
- **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.

Standard 3: Writing and Composition

- **Prepared Graduate 6:** Craft arguments using techniques specific to the genre.
- **Prepared Graduate 8:** Craft narratives using techniques specific to the genre.
- **Prepared Graduate 9:** Demonstrate mastery of their own writing process with clear, coherent, and error-free polished products.

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.

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