

**Indiana's Business Services and Technology Education  
Content Standards  
Correlation to  
Virtual Business – Retailing 3.0 (VBR 3.0)**

<b>Business/Technology Standard</b>	<b>Virtual Business Retailing 3.0</b>
Accounting I (4524)	✓✓✓
Accounting II (4522)	✓✓✓
Business, College Prep (4568)	✓
Business Foundations (4518)	✓✓✓
Business Management (4562)	✓✓✓
Business Math (4512)	✓✓✓
Computer Applications (4530)	✓✓✓
Entrepreneurship (4566)	✓✓✓
Entrepreneurship Academy (5966)	✓✓✓
Marketing Advanced (5918)	✓✓✓
Marketing Foundations (5914)	✓✓✓

Legend ✓ Some correlation to the standard ✓✓ High correlation to the standard ✓✓✓ Very High correlation to the standard

The information for this correlation was found at the following web address during 06/2009:  
<http://www.doe.state.in.us/octe/bme/curriculum/contentstandards.htm> Adopted version Nov 2008 and  
<http://www.doe.state.in.us/octe/bme/curriculum/contentstandardsme.htm> Adopted version Nov 2008

# Accounting I

Standard	Virtual Business Lesson
Students understand and apply the various steps of the accounting cycle and comprehend the purpose of each step. (financial statements, source docs, accounting equation)	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students use Generally Accepted Accounting Principles (GAAP) to determine the value of assets, liabilities, owner's equity, revenues, and expenses. (financial statements, banking, ledgers)	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students interpret and analyze financial statements.	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students apply Generally Accepted Accounting Principles (GAAP) to various forms of ownership and payroll. (sole prop, partnerships, corps, payroll , records, HR issues)	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Staffing</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students use appropriate data to evaluate the performance of an organization.	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p>

	<ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students investigate and learn about the various career opportunities available in the accounting and CPA professions and discover how accounting relates to all career fields.	
Students read, interpret, and report financial information.	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>

## Accounting II

<b>Standard</b>	<b>Virtual Business Lesson</b>
Students understand and apply the various steps of the accounting cycle and comprehend the purpose of each step. (financial statements, source docs, accounting equation)	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students use Generally Accepted Accounting Principles (GAAP) to determine the value of assets, liabilities, owner's equity, stockholder's equity, revenue, and expenses. (financial statements, banking, ledgers)	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students create, interpret, and analyze end-of-fiscal-period activities and financial statements for corporations	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students apply appropriate accounting principles to various forms of ownership, payroll, income taxation, international accounting, and managerial accounting systems.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Staffing</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students use management accounting techniques to evaluate the performance of an organization.	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p>

	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
<p>Students perform independent studies as a means to explore various careers in accounting/financial pathways and learn about the education and experience requirements of each.</p>	
<p>Students read, interpret, and report financial information.</p>	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>

## Business, College Prep

Standard	Virtual Business Lesson
Students understand the role of technology in marketing and describe how it can be used to improve marketing effectiveness.	
Students acquire knowledge of global and domestic economics that enables students to be intelligent consumers of news reports and analysts of issues related to these areas.	
Students demonstrate an understanding of the role of financial management in the business process by making appropriate financial decisions.	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand how business ownership decisions are made.	
Students understand the functions, roles, and skills of managers so that students gain insight into their personal and professional lives.	

## Business Foundations

Standard	Virtual Business Lesson
Students analyze the relationship between ethics and the law.	
Students identify opportunity costs and trade-offs involved in making choices about how to use scarce economic resources.	<p>All VBR 3.0 lessons allow the student to simulate owning their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students explore the unique characteristics of an entrepreneur.	<p>All VBR 3.0 lessons allow the student to simulate owning their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students identify the roles of marketing and analyze the marketing impact on the individual, business, and society.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Targeted Marketing</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students identify, use, and evaluate available financial services.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>

# Business Management

Standard	Virtual Business Lesson
Students understand the basic management functions (organizing, directing, and control/evaluate)	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students investigate the predominate theories of management.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand employee development process.	<p><b><u>VBM2.0 Lessons:</u></b>            Employee Supervision            Employee Opinion            New Business Project            Multiplayer Competition</p>
Students understand organizational structures	
Students understand fundamental management skills	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students comprehend ethics relative to the business world.	
Students understand the effects of government regulations on business.	
Students understand management's role in	<b><u>VBR 3.0 Lessons</u></b>

product design, production scheduling,  
materials acquisition, and inventory.

- Purchasing
- Business Plan Analysis
- New Store Project
- Multiplayer Competitions

## Business Math

Standard	Virtual Business Lesson
Students demonstrate the knowledge and skills necessary to determine the correct algebraic process to solve problems for a variety of business situations. (basic math percents, decimals, fractions, formulas, equations)	<p>All VBR 3.0 lessons include math exercises in addition to written and computer exercises. VBR 3.0 lessons also allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students apply math concepts to analyze and solve problems related to accounting principles for business (COG sold, net profit, renting/leasing)	<p>All VBR 3.0 lessons include math exercises in addition to written and computer exercises. VBR 3.0 lessons also allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students apply math concepts to analyze and solve problems related to marketing principles for business. (sales tax, markup, forecasting, market share)	<p>All VBR 3.0 lessons include math exercises in addition to written and computer exercises. VBR 3.0 lessons also allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students apply math concepts to analyze and solve problems related to management principles.	<p>All VBR 3.0 lessons include math exercises in addition to written and computer exercises. VBR 3.0 lessons also allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students develop skills to create and present	All VBR 3.0 lessons include math exercises in

<p>accurate and effective communication for specific business related purposes and audiences</p>	<p>addition to written and computer exercises. VBR 3.0 lessons also allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"><li>• Business Plan Analysis</li><li>• New Store Project</li><li>• Multiplayer Competitions</li></ul>
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## Computer Applications

Standard	Virtual Business Lesson
Students demonstrate a comprehensive understanding of the interactivity and operation of technology systems.	
Students understand and apply the social, legal, and ethical issues related to technology use in personal and professional endeavors.	
Students use technology as a tool to increase productivity in completing projects, publications, and other creative works.	<p>All VBR 3.0 lessons require students to use the computer to complete the simulations. Lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students use telecommunications to collaborate, publish, and interact with peers, teachers, experts, and other audiences.	<p>All VBR 3.0 lessons require students to use the computer to complete the simulations. Lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students use technology to access, review, evaluate, and select information from multiple resources for reporting purposes.	<p>All VBR 3.0 lessons require students to use the computer to complete the simulations. Lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students use technology to develop strategies for solving problems.	<p>All VBR 3.0 lessons require students to use the computer to complete the simulations. Lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p>

	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
<p>Students use technology to take developmentally appropriate tests utilizing audio and/or visual feedback when necessary.</p>	<p>All VBR 3.0 lessons require students to use the computer to complete the simulations. Lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>

# Entrepreneurship

Standard	Virtual Business Lesson
Students understand business's responsibility to know, abide by, and enforce laws and regulations that affect business operations and transactions	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire functional knowledge of distribution.	
Students understand the economic principles and concepts fundamental to business operations.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Supply &amp; Demand</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand techniques, strategies, and systems used to foster self-understanding and enhanced relationships with others.	
Understand the role of finance as it applies to the entrepreneur. (financial records, statements, financing)	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the tools, techniques, and systems that businesses use to plan, staff, lead, and organize its human resources.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Staffing</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> </ul>

	<ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand tools, strategies, and systems needed to access, process, maintain, evaluate, and disseminate information to assist business decision-making.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the processes and systems implemented to monitor, plan, and control the day-to-day activities required for continued business functioning.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students investigate the nature of small business and entrepreneurship.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand concepts and strategies utilized in determining and adjusting prices to maximize return.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Pricing</li> <li>• Analyzing the Competition</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the concepts and processes needed to develop, maintain, and improve a product or service mix in response to market opportunities.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> </ul>

	<ul style="list-style-type: none"> <li>• Multiplayer Competitions</li> </ul>
Students understand the concepts needed to communicate information about products, services, images, and/or ideas to influence behavior	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Targeted Marketing</li> <li>• Promotion</li> <li>• Merchandising</li> <li>• Advanced Promotion</li> <li>• Advanced Merchandising</li> <li>• Analyzing the Competition</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand concepts, tools, and strategies used to explore, obtain, and develop in a business career.	
Students employ the concepts necessary to maintain client relationships.	
Students understand tools, techniques, and systems that affect a business's ability to plan, control, and organize an organization/department.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>

## Entrepreneurship Academy

<b>Standard</b>	<b>Virtual Business Lesson</b>
Students understand business's responsibility to know, abide by, and enforce laws and regulations that affect business operations and transactions.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire functional knowledge of distribution	
Students understand the economic principles and concepts fundamental to business operations.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Supply &amp; Demand</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand techniques, strategies, and systems used to foster self-understanding and enhanced relationships with others.	<p>All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Understand the role of finance as it applies to the entrepreneur.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> </ul>

	<ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources (accounting, financial recordkeeping, cash-flow statements, PNL)	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the tools, techniques, and systems that businesses use to plan, staff, lead, and organize its human resources.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand tools, strategies, and systems needed to access, process, maintain, evaluate, and disseminate information to assist business decision-making.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the processes and systems implemented to monitor, plan, and control the day-to-day activities for continued business functioning.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> </ul>

	<ul style="list-style-type: none"> <li>• Multiplayer Competitions</li> </ul>
Students investigate the nature of small business and entrepreneurship.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the functions involved generating business/product ideas to contribute to business success	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the functions involved in planning and organizing a business.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand concepts and strategies utilized in determining and adjusting prices to maximize return.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Pricing</li> <li>• Analyzing the Competition</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the concepts and processes needed to develop, maintain, and improve a product or service mix in response to market opportunities.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Analyzing the Competition</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the concepts needed to communicate information about products, services, images, and/or ideas to influence behavior.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Targeted Marketing</li> <li>• Promotion</li> <li>• Merchandising</li> <li>• Advanced Promotion</li> <li>• Advanced Merchandising</li> </ul>

	<ul style="list-style-type: none"> <li>• Analyzing the Competition</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
<p>Students understand concepts, tools, and strategies used to explore, obtain, and develop in a business career.</p>	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
<p>Students employ the concepts necessary to maintain client relationships.</p>	
<p>Students understand tools, techniques, and systems that affect a business's ability to plan, control, and organize an organization/ department.</p>	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>

## Marketing Advanced

Standard	Virtual Business Lesson
Students understand the processes and systems implemented to monitor, plan, and control the day-to-day activities required for continued business functioning.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand concepts, strategies, and systems needed to interact effectively with others.	<p>All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the concepts and processes needed to move, store, locate, or transfer ownership of goods and services.	
Students understand the economic principles and concepts fundamental to marketing in an international environment.	
Students understand the financial concepts used in making business decisions.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students employ skills needed to organize and facilitate work efforts.	<p>All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Staffing</li> <li>• New Store Project</li> </ul>

	<ul style="list-style-type: none"> <li>• Multiplayer Competitions</li> </ul>
Students acquire foundational knowledge of marketing-information management to understand its nature and scope.	
Students understand concepts and strategies utilized in determining and adjusting prices to maximize return.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Pricing</li> <li>• Analyzing the Competition</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the concepts and processes needed to develop, maintain, and improve a product or service mix in response to market opportunities.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Analyzing the Competition</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand concepts and strategies needed for personal and professional growth in marketing.	
Students understand the concepts needed to communicate information about products, services, images, and/or ideas to influence behavior. (media, promotion, publicity)	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Targeted Marketing</li> <li>• Promotion</li> <li>• Merchandising</li> <li>• Advanced Promotion</li> <li>• Advanced Merchandising</li> <li>• Analyzing the Competition</li> <li>• Business Plan Analysis</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand the concepts needed to respond to client needs and wants through planned, personalized communications that influence purchase decisions and ensure satisfaction.	<p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Targeted Marketing</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>

# Marketing Foundations

Standard	Virtual Business Lesson
Students understand fundamental business/marketing administrative concepts that affect business decision making.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students apply verbal skills to obtain and convey information.	<p>All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities. Financial data can be exported to Excel – where additional reports and presentations may be created.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students write effectively to convey information.	<p>All VBR 3.0 lessons include written exercises, in addition to math and computer exercises. Financial data can be exported to Excel – where additional reports and presentations may be created.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students communicate with staff to clarify workplace objectives.	<p>All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Staffing</li> <li>• Security</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire foundational knowledge of distribution to understand its role in marketing.	<p>All VBM2.0 lessons allow students to simulate running a distribution center.</p>

	New Business Project Multiplayer Competition
Students acquire an understanding of fundamental economic concepts to obtain a foundation for employment in business.	All VBR 3.0 lessons allow the student to simulate owning and managing their own business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.  <b><u>VBR 3.0 Lessons:</u></b> <ul style="list-style-type: none"> <li>• Supply &amp; Demand</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students differentiate among economic systems to understand the environment in which businesses function.	
Students develop awareness of personal feelings and their impact on others to foster self-understanding.	All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities.  <b><u>VBR 3.0 Lessons:</u></b> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students exhibit techniques to manage emotional reactions to people and situations.	All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities.  <b><u>VBR 3.0 Lessons:</u></b> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students understand others' feelings, needs, and concerns to enhance interpersonal relations.	All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities.  <b><u>VBR 3.0 Lessons:</u></b> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students manage internal and external business relationships to foster positive interactions.	All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership capabilities.

	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire an understanding of the fundamental principles of money needed to make financial exchanges.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Financing</li> <li>• Financial Statements</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire foundational knowledge of marketing-information management to understand its nature and scope.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students employ marketing information to plan marketing activities.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Business Plan Analysis</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students utilize information-technology tools to manage and perform work responsibilities. (word processing, email, presentation)	<p>All VBR 3.0 lessons allow students to view the current business' product and financial data - which is exportable to Excel where further analysis, calculations, written reports and presentations may be generated.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Solve mathematical problems that present themselves in marketing.	<p>All VBR 3.0 lessons include math exercises, in addition to written and computer exercises.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Market Research</li> <li>• Targeted Marketing</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students develop a foundational knowledge of pricing to understand its role in marketing.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Pricing</li> <li>• Analyzing the Competition</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire a foundational knowledge of product/service management to understand its nature and scope.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Analyzing the Competition</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire self-development skills to enhance relationships and improve efficiency in the work environment.	<p>All VBR 3.0 lessons are able to be completed within an individual or team environment, which would allow students to explore group dynamics, communication skills, and personal leadership</p>

	<p>capabilities.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students implement job-seeking skills to obtain employment.	
Students acquire a foundational knowledge of promotion to understand its nature and scope.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Promotion</li> <li>• Advanced Promotion</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire fundamental knowledge of selling to understanding its nature and scope.	<p>All VBR 3.0 lessons allow the student to simulate owning and managing their own retail business. Students work with multiple aspects of the complete business cycle and are required to analyze multiple variables and dynamic financial data. Students make ongoing business decisions to maximize profitability.</p> <p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Supply &amp; Demand</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students acquire product knowledge to communicate product benefits and to ensure appropriateness of product for the customers.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Purchasing</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>
Students employ sales processes and techniques to enhance customer relationships and to increase the likelihood of making sales.	<p><b><u>VBR 3.0 Lessons:</u></b></p> <ul style="list-style-type: none"> <li>• Staffing</li> <li>• Targeted Marketing</li> <li>• Merchandising</li> <li>• Advanced Merchandising</li> <li>• Analyzing the Competition</li> <li>• Turnaround</li> <li>• New Store Project</li> <li>• Multiplayer Competitions</li> </ul>