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| Accounting Services Pathway | A1.0 Students understand the basic principles and procedures of the accounting cycle:  
A1.1 Understand the accounting cycle for service businesses and merchandise businesses.  
A1.2 Examine, analyze, and categorize financial transactions.  
A1.3 Complete the accounting cycles for a service business and a merchandise business.  
A1.4 Prepare, analyze, and interpret financial statements for various business entities.  
A2.0 Students understand and apply accounting principles and concepts:  
A2.1 Understand how to identify current and long-term assets and liabilities.  
A2.2 Apply appropriate concepts and techniques to account for equity investments and withdrawals for sole proprietorships, partnerships, and corporations.  
A2.3 Understand the processes involved in revenue recognition and in matching of income and expenses.  
A2.4 Know the procedures for the acquisition, disposition, and depreciation of fixed assets.  
A2.5 Use basic concepts of financial analysis to interpret financial statements.  
A2.6 Know payroll procedures.  
A3.0 Students understand governing agencies and the typical development and structure of various business environments:  
A3.1 Understand the major types of business organizations and the risks and benefits of each. | M04: Road Trip  
M05: Junk in the Trunk  
M08: Burning Money |
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<td>Accounting Services Pathway</td>
<td>A3.2 Understand the influence of key agencies, regulations, and issues on accounting procedures and business decisions.</td>
<td>M04: Road Trip</td>
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<td>A3.3 Know the basic international terminology and theories used in accounting and finance.</td>
<td>M05: Junk in the Trunk</td>
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<td>A4.0 Students understand how the basic principles of internal control systems relate to the accounting cycle:</td>
<td>M08: Burning Money</td>
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<tr>
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<td>A4.1 Understand a variety of internal control measures.</td>
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<td>A4.2 Know cash management techniques.</td>
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<td>A4.3 Understand the role of managerial accounting.</td>
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<td>A4.4 Understand how planning and control principles are used to evaluate the performance of an organization.</td>
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| Banking and Related Service Pathway | **B1.0** Students understand the concepts involved in providing customer service in banking and related services:  
B1.1 Employ technical skills to perform teller functions, data processing functions, new-account functions, and lending functions.  
B1.2 Understand the nature and demands of professionalism in working relationships with customers and employees.  
B1.3 Demonstrate basic selling techniques to assist customers in making an informed buying decision.  
B1.4 Use accounting knowledge to perform bookkeeping functions.  
B2.0 Students understand the main operations and management techniques of banking and related services:  
B2.1 Know basic banking concepts and terms.  
B2.2 Understand techniques for managing personnel to maximize operations.  
B2.3 Understand the role of organizational, time-management, and multitasking skills.  
B3.0 Students understand the regulatory compliance of banking and related services:  
B3.1 Understand the role of the Federal Reserve System in the banking industry.  
B3.2 Know the procedures necessary to adhere to banking regulations.  
B3.3 Know internal audit procedures to ensure compliance.  
B3.4 Understand the review process for bank records in preparation for examination by an external entity. | M01: When it Hits the Fan  
M03: Kick Some Buck  
M08: Burning Money |
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| Business Financial Management Pathway | C1.0 Students create and use budgets to guide financial decision making:  
C1.1 Create a budget to calculate long-term projections.  
C1.2 Analyze past and current budgets to determine financial business needs.  
C1.3 Understand how the financial needs of a business change in a dynamic and competitive marketplace.  
C2.0 Students know how to analyze and interpret financial data:  
C2.1 Use basic concepts of financial analysis to interpret financial statements.  
C2.2 Analyze and interpret financial statements to compare risk and return.  
C2.3 Know the differences between financial statements prepared for internal use and those prepared for external use.  
C2.4 Understand the primary ways in which various types of domestic and international financial markets influence interest rates, trade deficits, and unemployment.  
C2.5 Determine creditworthiness on the basis of appropriate criteria and identify alternative sources of credit.  
C2.6 Analyze investment and finance options available to prepare a cost-benefit analysis.  
C3.0 Students understand the impact of federal, state, and local regulations on financial management decisions:  
C3.1 Understand the effects of tax structures on business decision making.  
C3.2 Know the legal rights and responsibilities of various types of businesses.  
C3.3 Analyze the ways in which current laws and regulations enforce appropriate financial practices.  
C4.0 Students understand the role of insurance products and services in successful business management:  
C4.1 Know the appropriate uses of basic types of insurance policies.  
C4.2 Understand the ways in which insurance reduces risk. | M02: Breathing Without Air  
M03: Kick Some Buck  
M08: Burning Money  
M15: Insurance |
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<td>FSI.B Consumer Services Pathway</td>
<td>FSI.B1.0 Understand important aspects of the consumer services industry and the role of the industry in state, local, and global economies. FSI.B4.0 Understand essential consumer protection laws and regulations. FSI.B5.0 Understand consumer rights and responsibilities in the consumer services industry. FSI.B10.0 Understand personal financial management and its effects on the economy and career, personal, and family goals. FSI.B12.0 Understand the effect of the U.S. economic system on personal income, financial management, individual and family security, and consumer decisions.</td>
<td>M01: When It Hits The Fan M02: Breathing Without Air M03: Kick Some Buck M04: Road Trip M05: Junk In The Trunk M06: Sucker Punch M07: Boxing Practice M08: Burning Money M09: Renting a Pad M10: Buying a Home M11: Gambling M12: Taxes M13: Charitable Giving M14: College Prep M15: Insurance M16: Bankruptcy M17: Investing M18: Retirement</td>
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<td>FSI.D Family and Human Services Pathway</td>
<td>FSI.D10.0 Understand and facilitate daily living activities of individuals and families.</td>
<td>M08: Burning money</td>
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<td>FBI.C Business Financial Management pathway</td>
<td>FBI.C1.0 Create and use budgets to guide financial decision making. FBI.C2.0 Know how to analyze and interpret financial data. FBI.C3.0 Understand the impact of federal, state, and local regulations on financial management decisions. FBI.C4.0 Understand the role of insurance products and services in successful business management.</td>
<td>M08: Burning Money M15: Insurance</td>
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| Foundations Standards for Family Services Industry and Finance Industry [FS] | **FBI/FSI.FS.2.0** Communications: Understand the principles of effective oral, written, and multimedia communication in a variety of formats.  
**FBI/FSI.FS.3.0** Career Planning and Management: Understand how to make effective decisions, use career information, and manage personal career plans.  
**FBI/FSI.FS.4.0** Technology: Know how to use contemporary and emerging technological resources in diverse and changing personal, community, and workplace environments.  
**FBI/FSI.FS.5.0** Problem Solving and Critical Thinking: Understand how to create alternative solutions by using critical and creative thinking skills, such as logical reasoning, analytical thinking, and problem-solving.  
**FBI/FSI.FS.7.0** Responsibility and Flexibility: Know the behaviors associated with the demonstration of responsibility and flexibility in personal, workplace, and community settings.  
**FBI/FSI.FS.8.0** Ethics and Legal Responsibilities: Understand professional, ethical, and legal behavior consistent with applicable laws, regulations, and organizational norms.  
**FBI.FS.10.1** Know cash management techniques, including bank reconciliation and cash controls.  
**FBI.FS.10.4** Examine and use technological services to achieve objectives and make decisions in accounting and finance.  
**FSI.FS.10.6** Understand the process of making consumer decisions, including the comparison of goods and services.  
**FSI.FS.10.7** Understand how to manage financial resources to achieve personal and family goals.  
**FSI.FS.10.8** Understand consumer resources, rights, and responsibilities and their relationship to the various levels of the economy.  
**FSI.FS.10.11** Understand the adjustments needed to adapt to major life changes throughout the human life cycle.  
**FSI.FS.10.16** Assess the individual, family, and workplace factors that influence decisions at each stage of the human life cycle. | M01: When It Hits The Fan  
M02: Breathing Without Air  
M03: Kick Some Buck  
M04: Road Trip  
M05: Junk In The Trunk  
M06: Sucker Punch  
M07: Boxing Practice |
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<td>History-Social Science Content Standards: Principles of Economics, [EC]</td>
<td>EC.12.1 Students understand common economic terms and concepts and economic reasoning. EC.12.4 Students analyze the elements of the U.S. labor market in a global setting.</td>
<td>M01: When It Hits The Fan M02: Breathing Without Air M03: Kick Some Buck M06: Sucker Punch M07: Boxing Practice</td>
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