

MODULE	CONTENT	ACTIVITY	LEARNING OBJECTIVES
Costs	Fixed and Variable Costs ISAIDURO Cost of Goods Sold Labor Costs Start-up Costs Channels of Distribution	Back of the Napkin Dirt and Worms Ice Cream Sundae Lego COGS Activity Market Day	BF 1b-1e, 1h, 1k, 1l PE 4p PE 5g
Pricing	Supply and Demand	Back of the Napkin Going Bananas Market Day	BF 1b, 1d, 1e, 1h PE 1c, 4a, 4l
Profit and Revenue	Net vs. Gross Income Projected Income Statement Projected Sales Return on Sales Breakeven	Back of the Napkin Paper Airplanes Market Day	BF 1a, 1b, 1d - 1h
Funding	Types of Funding Return on Investment	COGS and Pricing & Profit Activities Market Day	BF 1a BF 2a - b
Short vs. Long Term Goals	SMART Goals		PE 6c