

A Pass Educational Group, LLC
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Sample Course Development Storyboard

Joe's Daily Grind

In the Beginning

BACKGROUND

BEGINNING

SUCCESS

ACCOUNTING

Do you drink coffee every day or know someone who does?

If so, you are in good company. Joe's Daily Grind, the world's largest coffee shop, sells six billion cups of coffee every year.

They also sell a staggering number of gift cards. In 2017, Joe's reported that one of every six gift cards sold in the U.S. was a Joe's Coffee Cash gift card.



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Joe's Daily Grind

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In 1985, Joe and a college friend joined together to open the first Joe's Daily Grind coffee shop in New York city. Today Joe's Daily Grind operates more than 32,000 stores in 55 countries.

How did a company with one store in 1985 become one of the largest and most well-known brands in the world?

Joe's success is partly the result of offering customers a great-tasting cup of coffee and partly the result of making wise financial decisions.

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Joe's Daily Grind

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To operate successfully, Joe's needs accurate financial information related to the operations of the business.

This information helps the company make important business decisions, such as what products to sell and at what price, when and where to open new stores, and how to finance the opening of those stores.



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Joe's Daily Grind

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Where does Joe's get the financial information used to make these decisions? From their accounting information system. Before we explore the accounting information system, let's help you decide if entrepreneurship is a path you'd like to take.



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What Does it Take to Begin?

So you want to start a business!

You are inspired by the story of Joe's Daily Grind and are considering starting your own coffee business. Click Start to learn why people choose an entrepreneurial path.

Daily Grind Menu		
Cappucino \$2.49	Americano \$1.99	Espresso \$1.29
Latte \$2.79	Mocha \$2.09	French Press \$2.99
Click here to start learning!		

Why Start a Business?

So you want to start a business! View the choices below, drag them to space on the right and decide if starting a business is for you.

Work whenever I feel like it

I hate my current job

Get rich quickly

Control my own destiny

Like to take risks

Be accountable for success

GOOD REASON

BAD REASON

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Working whenever one feels like it is not a good reason to pursue starting a business. It is likely that one will work long hours, weekends, and holidays to ensure that the business runs smoothly.

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It takes more than leaving a job you hate to be a successful business owner. You need to have the financial resources, a marketable skill set or sellable product, and the business and accounting savvy to operate the business successfully.

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Take it from Joe's Daily grind, getting rich quick is highly unlikely. Most first time small businesses fail. Joe's was successful because the owners made smart business decisions.

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If you want to control your own destiny by starting your own business, you will need to learn business and accounting concepts that will help your business succeed.

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Starting a business is risky, but the rewards can be great. Having knowledge of business and accounting concepts helps minimize risk.

Why Start a Business?

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Be accountable for success

Business owners are accountable for the success of the business. Business owners use accounting information to make decisions to ensure that the business operates successfully.

Accounting for Small Business

Now that you know why people start their own business, there are some basic tenets of business and accounting that you should know. Click on the menu items to learn about accounting for small business.

Daily Grind Menu		
1. What is a business?	2. What is accounting?	3. Who uses accounting information?
4. What is profit?	5. Benefits of accounting?	6. Financial Reports.
Have a Great Day!		

Click on menu to view content



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What is a business?

EXAMPLES

DECISION MAKING

A business is an organization which sells a product or service to customers. A business requires one or more owners who invest the funding required to start the business.



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What is a business?

EXAMPLES

DECISION MAKING

Some businesses buy raw materials, then use those materials to create new products; others buy and sell products made by other businesses.

Still other businesses sell services instead of products. Service businesses sell activities or expertise that benefits the buyer. Examples of services include cleaning services and cell phone repairs.

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What is a business?

EXAMPLES

DECISION MAKING

To make business decisions and to comply with financial reporting requirements, both product and service business require a reliable way to record and track financial information related to business activities.

They also need to be able to retrieve information, so that it can be used in financial reports.

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What is your business?

Think about Joe's Daily grind. Does Joe's sell a product or service? Does it remind you of any other businesses? Now consider your business. What raw materials would you need to purchase? What equipment would you need? What would your actual final product be, a product, a service, something else?

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