# Unit 07 - Financial Management

Content Area: **Computer Science**
Course(s):
Time Period: **Marking Period 2**
Length: **8-10 days**
Status: **Published**

## Brief Summary of Unit

This unit introduces students to the financial principles and decision-making processes used by esports organizations, teams, and event managers. Students will examine how esports organizations generate revenue, manage expenses, develop budgets, and evaluate financial risks. They will explore financial concepts such as revenue, expenses, profit, loss, sponsorships, operating costs, and return on investment. Through hands-on budgeting activities and financial case studies, students will apply financial management skills to develop a realistic financial plan for an esports team, organization, or event.

**Revision Date:** July 2026

## Standards

Students will analyze the esports industry which connects to various cultures.

Information Literacy

This unit challenges students to locate, evaluate, and use information effectively. Information literacy includes, but is not limited to, digital, visual, media, textual, and technological literacy. Lessons may include the research process and how information is created and produced; critical thinking and using information resources; research methods, including the difference between primary and secondary sources; the difference between facts, points of view, and opinions, accessing peer-reviewed print and digital library resources; the economic, legal, social, and ethical issues surrounding the use of information.

New Jersey Diversity and Inclusion Law

In accordance with New Jersey's Chapter 32 Diversity and Inclusion Law, this unit includes instructional materials that highlight and promote diversity, including:

economic diversity, equity, inclusion, tolerance, and belonging in connection with gender and sexual orientation, race and ethnicity, disabilities, and religious tolerance.

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| 9.2.12.CAP.4 | Evaluate different careers and develop various plans (e.g., costs of public, private, training schools) and timetables for achieving them, including educational/training requirements, costs, loans, and debt repayment. |
| 9.2.12.CAP.5 | Assess and modify a personal plan to support current interests and post-secondary plans. |
| P.8 | Use technology to enhance productivity increase collaboration and communicate effectively. |
| 9.2.12.CAP.6 | Identify transferable skills in career choices and design alternative career plans based on those skills. |
| 9.2.12.CAP.13 | Analyze how the economic, social, and political conditions of a time period can affect the labor market. |
| 8.1.12.DA.5 | Create data visualizations from large data sets to summarize, communicate, and support different interpretations of real-world phenomena. |
| 8.2.12.ITH.1 | Analyze a product to determine the impact that economic, political, social, and/or cultural factors have had on its design, including its design constraints. |
| 8.2.12.ITH.2 | Propose an innovation to meet future demands supported by an analysis of the potential costs, benefits, trade-offs, and risks related to the use of the innovation. |
| 8.2.12.NT.1 | Explain how different groups can contribute to the overall design of a product. |
| 8.2.12.ETW.2 | Synthesize and analyze data collected to monitor the effects of a technological product or system on the environment. |
| 8.2.12.EC.1 | Analyze controversial technological issues and determine the degree to which individuals, businesses, and governments have an ethical role in decisions that are made. |

## Essential Questions

- How can financial data be used to make informed business decisions?
- How can organizations create budgets that balance goals, costs, and available resources?
- How do esports organizations generate revenue and manage expenses?
- How do financial decisions affect the sustainability of an esports team or event?
- What financial risks do esports organizations face?
- Why is financial management important to the success of an esports organization?

## Enduring Understandings

- Budgets help organizations plan, monitor, and control financial resources.
- Effective financial management is essential to the long-term success and sustainability of esports organizations.
- Esports organizations depend on multiple revenue streams to support operations and growth.
- Financial data can be used to evaluate performance and guide future business decisions.
- Profitability does not depend only on generating revenue; organizations must also manage expenses

effectively.

## Students Will Know

- Common financial risks facing esports organizations.
- Common revenue sources in esports, including: Sponsorships, Advertising, Merchandise, Ticket sales, Media and broadcasting rights, Tournament entry fees, Memberships and subscriptions, Content creation and streaming
- The definitions of revenue, expenses, profit, loss, assets, liabilities, and equity.
- The difference between fixed and variable expenses.
- The purpose and components of an operating budget.
- The purpose of financial statements and financial reports.
- The relationship among revenue, expenses, profit, and loss.

## Students Will Be Skilled At

- Comparing financial options and justify business decisions.
- Creating and revising a basic operating budget.
- Developing strategies for increasing revenue or reducing expenses.
- Distinguishing between fixed and variable expenses.
- Identifying and categorize revenue and expenses.
- Presenting and defending a financial plan for an esports organization or event.

## Assessment

Assessments

- Formative: Daily assignments using examples from class notes
- Summative: Teacher-created assessments including but not limited to creating a Esports Operational Budget, developing an Esports Tournament Financial Plan, and creating and implementing a Sponsorship Investment Proposal
- Benchmark: Check for understanding benchmark assessments
- Alternative Assessments: Student-centered activities such as case studies, various projects involving real world applications, and differentiated learning tasks

- Answer essential questions
- Class discussion of daily topic
- Classwork and homework that assess the essential questions
- Provide alternative means of assessments for certain students

- Teacher Observation
- Tests and quizzes that assess the essential questions
- Written assignments that assess the essential questions that involves providing explanations

## Learning Plan

- Introduction to Financial Management (1 day)
    - Purpose of financial management
    - Financial goals
    - Financial sustainability
    - Revenue and expenses
    - Profit and loss

- Revenue Streams in Esports (2 days)
    - Sponsorships
    - Advertising
    - Merchandise
    - Ticket sales
    - Media rights
    - Streaming and content creation
    - Tournament entry fees
    - Prize money

- Expenses and Financial Obligations (1 day)
    - Player and staff compensation
    - Equipment
    - Technology
    - Travel
    - Venue costs
    - Marketing
    - Event operations
    - Insurance and other organizational costs

- Profit, Loss, and Financial Performance (1 day)
    - Total revenue
    - Total expenses
    - Profit
    - Loss
    - Financial sustainability

- Creating and Managing a Budget (2 days)
    - Purpose of a budget
    - Budget categories
    - Estimated versus actual costs
    - Budget limits
    - Contingency funds

- Financial Risk and Decision-Making (1 day)
    - Uncertain sponsorship revenue
    - Low event attendance
    - Equipment failure
    - Unexpected expenses
    - Changes in game popularity
    - Dependence on a single revenue source
    - Financial planning and risk management
- Financial Reports and Spreadsheet Analysis (1 day)
    - Income statements
    - Revenue and expense categories
    - Totals
    - Financial comparisons
    - Charts and visual representations
- Culminating Project & Presentation (1-2 days)

## Materials

Core instructional materials: Core Book List

Supplemental materials: Garden State Esports resources

- District approved textbook and ancillary materials
- Teacher created activiites
- Teacher created notes

## Suggested Strategies for Modifications

Possible accommodations/modification for Intro to Esports