

The Cost of Being Seen

Cost of Sales & Marketing

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Grade Level	11th – 12th Grade	**Time Frame**	45-90 min
Course	Math of Finance	**Duration**	1-2 Class periods

Essential Question

How do we determine the costs of marketing and selling of a particular product?

Summary

In this lesson, students will learn about the costs of sales or marketing costs and how the cost of sales affects a business. Using the Wipeout strategy, students share what they think when they hear the word "marketing." They will then analyze and interpret data on marketing expenses through Chat Stations. Students will discuss the impact of marketing expenses on a business. Students will view an interactive ICAP video to learn the goal of marketing and what makes a successful campaign. They will then reflect on the point of most significance to demonstrate their learning on the cost of sales and marketing.

Snapshot

Engage

Students generate a class list of words and phrases they think of related to the concept of marketing.

Explore

Students visit various stations to analyze and interpret the data of a company's marketing expenses.

Explain

Students participate in a discussion about the cost of sales and marketing.

Extend

Students watch and engage with an interactive ICAP video featuring the founder and owner of a marketing agency who discusses the main goal of marketing, the math involved, how to choose the best channel, and what makes for a successful campaign.

Evaluate

Students reflect on what they have learned by using the Point of Most Significance (POMS) strategy.

Attachments

- Chat Stations Posters—The Cost of Being Seen.docx
- Chat Stations Posters—The Cost of Being Seen.pdf
- Chat Stations Recording Sheet —The Cost of Being Seen - Spanish.docx
- Chat Stations Recording Sheet —The Cost of Being Seen - Spanish.pdf
- Chat Stations Recording Sheet —The Cost of Being Seen.docx
- Chat Stations Recording Sheet —The Cost of Being Seen.pdf
- Lesson Slides—The Cost of Being Seen.pptx

Materials

- Lesson Slides (attached)
- Student whiteboards
- Dry-erase markers
- Whiteboard erasers
- Chat Stations Posters (attached)
- Chat Stations Recording Sheet (attached; one per student)

5 minutes

Engage

Use the attached **Lesson Slides** to facilitate this lesson. Introduce the title of the lesson with **slide 2**.

Provide each student a whiteboard, a dry-erase marker, and an eraser. Begin at **slide 3** and explain the Wipeout strategy. Ask students to write down all the words or phrases they think of when they hear the word “marketing.” Give students a minute or so to think about and write down their words or phrases. Once students are done, have them share with the class their responses.

After students share out, go through **slides 4-5** to introduce the essential question and the learning objectives.

Teacher's Note: Optional Tech-Integration

Consider having students submit their words using the word cloud feature in Mentimeter or via another Word Cloud application to generate a visual representation of what most comes to mind when thinking about marketing.

20 minutes

Explore

Teacher's Note: Preparing for the Activity

Prior to the activity, print and hang the attached **Chat Stations Posters** around the room.

Display **slide 6**. Invite students to participate in the Chat Stations strategy. Put students into groups of 2-4 and provide each student the **Chat Stations Recording Sheet** handout (attached). Assign each group to a station to analyze and answer questions about the data. Ask students to use the graph and table at each station to answer the questions at that station. Instruct students to discuss the data from the graph and table and justify their answers within their group using the data. Give students about 3-5 minutes at each station, then rotate.

25 minutes

Explain

Display **slide 7**. Bring students together as a class to review the stations and what students discussed in their groups. Go through **slides 8-9** and continue discussing the stations. Display **slide 10** and ask students, "Do you think the company will survive without a marketing strategy? Why or why not?" Have students answer this question using data from the graph. Go to **slide 11** and have students do a Think-Pair-Share activity to discuss the following joke: Bill started a sailboat company that is very successful. In a podcast interview, he was asked, "What is the secret of your success?" Bill replied, "Keeping down the cost of sails." Have students think about what it means, discuss with a partner, then share out. After a few students share out, go to **slide 12** and discuss the points to consider about marketing.

Extend

Move to **slide 13** with the ICAP video.

Embedded video
https://youtube.com/watch?v=AdnjLKfbdYk

Pause occasionally to engage students with the video by having them to predict what Ms. Hampton will say to a question or to emphasize some points she gave to a question. The following are suggested stopping points:

[0:37] Ask students what they think is the primary responsibility of marketing. Responses should include ideas related to ensuring clients get a return on investment and increase revenue.

[1:45] Ask students what education is needed for marketing. Responses may include ideas related to working hard, being well-versed in how marketing works, the new types of marketing that exist, learning about the different categories of business you work with and ensuring that matches their goals.

[4:18] Stop and talk to the students about the concept of Top-of-Mind Awareness, how to budget for that, and why. “Top- of-Mind Awareness” is when your brand is the first brand that comes to a person's mind when they think of your category of products or services. Discuss the math behind cost of sales and marketing, ensuring the conversation addresses the key points Wendy makes:

1. Taking 5% of gross sales for marketing.
2. Taking 60% of those dollars and dividing evenly over 12 months.
3. Taking the other 40% and dividing that evenly into your heavier, higher grossing months.

Review that it is suggested to allocate 5% of gross sales for marketing in your budget to keep with Top-of-Mind Awareness of competition in your category and stay on an even playing field with competition in your category. If students need an example, unhide slides 14-18.

10 minutes

Evaluate

Display **slide 19** with the Point of Most Significance (POMS) strategy. Have students consider the activities in the lesson and the ICAP video. Ask students to record their point of most significance about cost of sales and marketing. Have students turn to their groups and discuss the POMS of cost of sales. Invite a few to share their POMS.

Resources

- K20 Center. (n.d.). Chat stations. Strategies. https://learn.k20center.ou.edu/strategy/944
- K20 Center. (2025, April 23). K20 ICAP - Marketing with Wendy Hampton. [Video]. YouTube. https://youtu.be/AdnjLKfbdYk
- K20 Center. (n.d.). Mentimeter. Tech tools. https://learn.k20center.ou.edu/tech-tool/645
- K20 Center. (n.d.). Point of most significance (POMS). Strategies. https://learn.k20center.ou.edu/strategy/101
- K20 Center. (n.d). Think-pair-share. Strategies. https://learn.k20center.ou.edu/strategy/139
- K20 Center. (n.d.). Wipeout. Strategies. https://learn.k20center.ou.edu/strategy/2917