



# Instructional Support Tools for Mandan Public Schools based on North Dakota State Standards for Business Education

## Business Education (2014-15)

### **What is the purpose of this document?**

This document is designed to help Mandan Public Schools (MPS) educators apply the North Dakota Career and Technical Education (CTE) Business and Office Technology Standards. The most recent North Dakota standards were adopted in 2013 and are adapted from the National Standards for Business Education © 2013. The contents of this document have been aligned to these standards and are designed to guide MPS instructors in their work with students. It is intended to facilitate student learning by ensuring educators, students, and parents understand specifically what the content standards mean. This is expressed in terms of “I Can” statements that reflect what it is the students must know, understand, and be able to do within each standard.

### **What is in the document?**

Each grade level/ class is accompanied by a set of “I Can” statements that are organized based on the grade level or class taken at the high school level. The elementary standards are based on an online keyboarding education program that will be taught in 20-minute segments, three times a week. The middle school standards are divided logical standard areas. All high school classes are based on the North Dakota Career and Technical Education Business and Office Standards. These standards are organized into nine strands, with topics and standards contained within each strand. These Strands are:

1. Accounting
2. Business Law
3. Career Development
4. Communication
5. Economics and Personal Finance
6. Entrepreneurship
7. Information Technology
8. International Business
9. Management

You can find more information on the North Dakota CTE Business and Office Standards at:  
<http://www.nd.gov/cte/programs/business/index.html>.

## Elementary Keyboarding

Standard Area	I Can' Statement
Keyboarding	I can have proper keyboarding posture.
	I can find the home keys.
	I can know what finger types each letter of the alphabet.
	I can know what finger types all the keys of the keyboard.
	I can proficiently type documents using all parts of the keyboard.

## Sixth Grade Computer Literacy

Standard Area	I Can' Statement
Keyboarding	I can type the letters and symbols of the alphabet with proper keyboarding technique.
Digital Citizenship	I can identify various types of media.
	I can identify what personal information should remain private, and what is suitable to be shared publicly.
	I can explain how on'es digital footprint can impact me in the futute.
	I can evaluate information found online to determine credibility.
	I can apply many online search and research techniques.
	I can understand the difference between bystanders and upstanders.
	I can define digital citizenship.
	I can evaluate the appropriate use of technology.
	I can understand the rights and responsibilities of a digital citizenship.
Word Processing	I can open, save, and print a document.
	I can use spell check in my document.
	I can add various items in my document.
	I can use the tabs, indents, and use different spacing in my document.
Presentation	I can open, save, and print a slide show.
	I can apply a theme and transitions to a slide show.
	I can add various items in my slide show.
	I can use spell check in my slide show.

## Seventh Grade Computer Applications

Standard Area	I Can' Statement
Spreadsheets	I can enter data on a spreadsheet.
	I can format a spreadsheet to make it visually appealing.
	I can enter simple and complex formulas.
	I can use Max, Min, and Average functions.
	I can create charts from a spreadsheet.
Data Base	I can create a new database.
	I can create tables and define fields.
	I can create a query.
	I can use the sort function.
Presentation	I can create publications such as business cards, newsletters, flyers, and brochures.
	I can add shapes, images, and graphics to my publication.
	I can use photo editing tools for my publication.
	I can add tables to my publication.

## Eighth Grade Multimedia

Standard Area	I Can' Statement
Digital Citizenship	I can explain copyright protection.
	I can understand piracy.
	I can identify public domain.

	I can recognize plagiarism.
Web Design	I can design and plan a web page.
	I can format web pages.
	I can create pages with HTML.
	I can create web links.
Presentations	I can understand the Prezi canvas.
	I can work with objects and images.
	I can add video and audio.
	I can use animation.
	I can use a camcorder to record video.
	I can import digital video footage.
	I can add audio and transitions.
	I can edit video clips.
I can add titles and credits.	

## High School Keyboarding

'I Can' Statements and Standard	Quarter	
	1	2
I can develop proper input techniques (e.g., keyboarding, and mouse/pad) (7.6.1.1) (Level 1)	x	x
I can compose reports and summaries using appropriate documentation styles (4.3b.1.8)	x	x
I can use basic word processing applications (4.1d.1.5) (Level 1)	x	x
I can apply a variety of specific proofreading techniques to identify and correct errors (4.3a.1.24)	x	x
I can compare and contrast various storage devices (e.g., local, removable, remote, cloud) (7.4.1.11)	x	x
I can discuss the risks of data loss and methods of prevention (7.15.1.3)	x	x

## Management 1

'I Can' Statements and Standard	Quarter	
	1	2
Discuss the importance of using teams when organizing a business (9.1b.1.3)	x	
Discuss why knowledge of the evolution of management theories is valuable (9.2.1.1)	x	
Identify and discuss the evolution of management theories (e.g., Taylor, Weber, Follett, McGregor) (9.2.1.2)	x	
Identify levels of management (9.3b.1.1)	x	
Describe the interaction between and among management levels (9.3b.1.2)	x	
Explain how management theories evolve and are interrelated (9.2.1.4)	x	
Illustrate how past and current management theories are applied in the business environment (9.2.1.5)	x	
Identify stressors in the business environment (9.4b.1.3)	x	
Determine appropriate reactions to stressors in the business environment (9.4b.1.4)	x	
Recognize the benefits of motivational stress (9.4b.1.5)	x	
Describe the decision-making process (9.1a.1.3) (Level 1)	x	
Apply the decision-making process to business applications (9.1a.1.4)	x	
Analyze possible outcomes of a decision (9.1a.1.5)	x	
Explain the importance of organizing resources in business (9.1b.1.2)	x	
Explain the importance of time management (9.4a.1.1)	x	
Analyze a personal time management schedule for a given time period (9.4a.1.2)	x	
Design and implement a time management schedule as a result of a time management analysis (9.4a.1.3)	x	
Evaluate and modify a time management plan as appropriate (9.4a.1.4)	x	
Explain the concept of emotional intelligence (9.4b.1.6)	x	
Recognize the need for lifelong learning (9.4c.1.1)	x	
Discuss how accountability for decision making is assured in an organization (9.1b.1.6)	x	
Discuss how Contingency Theory relates to organization structure, systems of control, and approach to leadership and motivation (9.2.1.3)	x	
Explain why different management styles can be equally effective and successful (9.4e.1.4)	x	
Explain the management function of leading (9.1c.1.1) (Level 1)	x	
Identify leaders and qualities that make them effective (9.1c.1.2) (Level 1)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Discuss characteristics of effective and ineffective leaders (9.1c.1.3)	x	
Define leadership (9.1c.1.4)	x	
Differentiate between leading and managing (9.1c.1.6)	x	
Compare and contrast leadership styles (9.1c.1.7)	x	
Identify the leadership style most appropriate for a given situation (9.1c.1.8)	x	
Describe the history of the labor movement and why unions were organized (9.7.1.1)	x	
Explain the management function of planning (9.1a.1.1) (Level 1)	x	
Identify the benefits of planning (9.1a.1.2) (Level 1)	x	
Discuss the importance of vision, mission, goals, and objectives setting within the context of the business environment (9.1a.1.6)	x	
Explain the management function of organizing (9.1b.1.1) (Level 1)	x	
Explain how management identifies and uses various resources in the organizing process to accomplish goals (9.1b.1.4)	x	
Explain the advantages and disadvantages of centralizing and decentralizing responsibility and authority in organizing a business (9.1b.1.5)	x	
Differentiate between tall and flat organization structures (9.3b.1.3)	x	
Describe types of organizational structure (9.3c.1.1)	x	
Identify the factors that influence an organization's structure (e.g., size, environment, human resources, technology, and strategy) (9.3c.1.4)	x	
Describe how operational, tactical, and strategic planning differ (9.1a.1.7)	x	
Explain how goals at one operational level tie in with the level above (9.1a.1.8)	x	
Describe uses of centralized and decentralized organizational structures (8.7a.1.4)	x	
Describe the role of self-managed work teams (9.3b.1.4)	x	
Identify the advantages and disadvantages of organizing using teams (9.3c.1.2)	x	
Distinguish between functional and matrix organization structures (9.3c.1.3)	x	
Explain the management function of controlling (9.1d.1.1)	x	
Explain the importance of motivation in leadership (9.1c.1.5)	x	
Discuss the importance of the controlling function in the business environment (9.1d.1.2)	x	
Explain the steps in the control process (9.1d.1.3)	x	
Organize and lead discussions (4.4a.1.17)	x	
Use proper techniques when presiding or presenting at professional events (4.4b.1.24)	x	
Describe ethical dilemmas faced by managers (9.5a.1.3)		x
Examine a business code of ethics (9.5a.1.5)		x
Explain the importance of an ethical work environment (9.5a.1.6)		x
Identify the impact of unethical behavior on a business (9.5a.1.7)		x
Explain the relationship between ethics and governmental regulations (9.5a.1.8)		x
Identify guidelines for ethical decision making (9.5a.1.9)		x
Identify ethical considerations resulting from various situations (e.g., technological advances, global competition, employer-employee relationships, and consumer relations) (9.5a.1.10)		x
Identify ways in which an organization demonstrates social responsibility toward its internal and external stakeholders (9.5b.1.3)		x
Discuss the impacts resulting from an organization being socially responsible toward its internal and external stakeholders (9.5b.1.4)		x
Explain and give illustrations of the law of demand, law of supply, and equilibrium price (5.4.1.6)		x
Demonstrate an understanding of the supply and demand curves when there are increases and decreases in supply and demand and explain why these changes occur (5.4.1.10)		x
Illustrate how a change in price affects quantity demanded or quantity supplied. (5.4.1.11)		x
Demonstrate an awareness and acceptance of multicultural and regional speech differences (4.4a.1.16)		x
Define and provide examples of the basic forms of business ownership (e.g., sole proprietorship, partnership, and corporation) (9.3a.1.1)		x
Identify variations of basic forms of business ownership(e.g., franchise, limited partnership, limited liability company, and S corporation)		x
Prepare a business plan (9.1a.1.9)		x
<b>Management 2</b>		
'I Can' Statements and Standard	Quarter	
	3	4
Define the concept of intellectual property (2.5a.1.1)	x	
Identify the types of intellectual property (e.g., trademark, trade name, trade dress, copyright, patent, trade secret) (2.5c.1.1)	x	
Describe how each type of intellectual property is created and legally protected (2.5c.1.2)	x	
Describe how various laws impact competition (e.g., Sherman Antitrust Act and Robinson-Patman Act) (9.9a.1.5)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Define knowledge management (9.8b.1.1)	x	
Interpret, analyze, and synthesize information for decision making (9.8b.1.2)	x	
Differentiate between e-commerce and e-business (9.8c.1.3)	x	
Explain how successful e-business systems depend upon much more expertise than just technical skill in website design (9.8c.1.4)	x	
Evaluate an e-business website (9.8c.1.5)	x	
Handle both friendly and hostile questions effectively in formal and informal situations (4.4a.1.18)	x	
Use standard English when speaking on the job, especially avoiding the use of expletives, slang, unfamiliar jargon and technical terms (4.4a.1.19)	x	
Discuss the preliminary steps involved in creating oral presentations (4.4b.1.7)	x	
Use technology to enhance oral presentations (4.4b.1.13)	x	
Use proper techniques when delivering a formal oral presentation (4.4b.1.21)	x	
Compare and contrast feed-forward, concurrent, and feedback control (9.1d.1.4)	x	
Explain the importance of effective communication in business (9.4d.1.2)	x	
Identify various types of communication channels (9.4d.1.3)	x	
Identify effective communication skills for the business environment (9.4d.1.4)	x	
Identify major problems that prevent effective communication in organizations (9.4d.1.5)	x	
Discuss how financial ratios are used in business decision making (9.9b.1.3)	x	
Analyze various organizations to determine their competitive advantages (9.9b.1.2)	x	
Identify sources of short- and long-term financing (9.10b.1.1)	x	
Identify risks to business (9.10c.1.1)		x
Identify available resources inside and outside the school for making professional contacts (e.g., professional organizations, business schools, alumni, and business leaders) (9.4e.1.3)		x
Identify recruitment sources (9.6b.1.1)		x
Identify legislation affecting the recruitment and selection processes (e.g., affirmative action, Americans with Disabilities Act, and Genetic Information Nondiscrimination Act) (9.6b.1.3)		x
Define and discuss the concept of right sizing (9.6f.1.1)		x
Describe legal reasons for terminating employees (9.6f.1.2)		x
Explain the role of management in labor relations (9.6g.1.1)		x
Define outsourcing as it relates to human resource planning (9.6a.1.3)		x
Explain the purpose of employee evaluations (9.6d.1.1)		x
Identify the impact of performance appraisals on employees and the organization (9.6d.1.3)		x
Identify issues encountered when determining levels of compensation (9.6e.1.3)		x
Describe an employment contract (9.6g.1.2)		x
Define "right to work state" (9.6g.1.3)		x
Describe the collective bargaining process (9.7.1.2)		x
Explain the role of labor unions in the collective bargaining process (9.7.1.3)		x
Explain the difference between job enlargement and job enrichment (9.3c.1.5)		x

## Operations Management

'I Can' Statements and Standard	Quarter	
	1	2
Describe how managers can delegate responsibilities to improve manager efficiencies (9.4a.1.6) (Level 4)	x	
Identify available resources inside and outside the school for making professional contacts (e.g., professional organizations, business schools, alumni, and business leaders) (9.4e.1.3)		x
Describe the advantages and disadvantages of networking to achieve professional goals (9.4e.1.5) (Level 4)		x
Evaluate the impact of community, governmental, and professional organizations on business success (9.4e.1.7) (Level 4)	x	
Develop a code of ethics for a business venture (6.1c.1.12)	x	
Examine a business code of ethics (9.5a.1.5)	x	
Identify government regulations that have resulted from unethical behavior (9.5a.1.12) (Level 4)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Apply an ethics framework to an ethical issue (9.5a.1.15) (Level 4)	X	X
Identify ways in which an organization demonstrates social responsibility toward its internal and external stakeholders (9.5b.1.3)	X	
Discuss the impacts resulting from an organization being socially responsible toward its internal and external stakeholders (9.5b.1.4)	X	
Identify activities of the human resource unit (9.6a.1.2)	X	
Identify how employment law has impacted the workplace (9.6a.1.4) (Level 4)		X
Analyze how human resource activities and policies relate to operational and strategic planning (9.6a.1.8) (Level 4)		X
Identify legislation affecting the recruitment and selection processes (e.g., affirmative action, Americans with Disabilities Act, and Genetic Information Nondiscrimination Act) (9.6b.1.3)		X
Describe how social media sites are used by organizations during the recruitment and selection process (9.6b.1.4) (Level 4)		X
Explain the purpose of orientation and training in successful employee performance (9.6c.1.1)		X
Discuss why professional development is a shared responsibility between a business and an employee (9.6c.1.2)		X
Identify the benefits of employee development (e.g., workshops, seminars/webinars, conferences, courses, professional associations, and journals) (9.6c.1.7) (Level 4)		X
Explain the purpose of employee evaluations (9.6d.1.1)		X
Explain how employees are evaluated (9.6d.1.2)		X
Analyze the impact of performance appraisals on motivation and job performance (9.6d.1.6) (Level 4)		X
Define and discuss the concept of right sizing (9.6f.1.1)		X
Describe legal reasons for termination of employees (9.6f.1.2)		X
Explain the role of management in labor relations (9.6g.1.1)		X
Describe an employment contract (9.6g.1.2)		X
Define "right to work state" (9.6g.1.3)		X
Describe the collective bargaining process (9.7.1.2)		X
Explain the role of labor unions in the collective bargaining process (9.7.1.3)		X
Describe legal strategies used by labor and management (e.g., strikes, boycotts, layoffs, and lockouts) (9.7.1.7) (Level 4)		X
Describe illegal strategies used by labor and management (e.g., wildcat strikes, secondary boycotts, and preventing workers from forming unions) (9.7.1.8) (Level 4)		X
Describe how emerging technologies have impacted the components of marketing (e.g., product, place, price, and promotion) (6.4b.1.12)		X
Evaluate an e-business website (9.8c.1.5)		X
Describe how e-business relates to organizational strategy (9.8c.1.7)		X
Analyze the impact of e-business on the American economy (9.8c.1.9)		X
Develop and analyze pricing objectives (6.3b.1.6)		X
Recommend appropriate pricing strategies (6.3b.1.8)		X
Describe the advantages and disadvantages of debt and equity financing (6.5b.1.7)	X	
Discuss potential sources of funding (e.g., mortgage, short-term loan, long-term loan, angel network, investors, and credit line) (6.5b.1.8)	X	
Develop plans to manage accounts receivable and accounts payable (6.6b.1.7)	X	
Analyze for decision-making purposes the cash flow of a business (6.6b.1.11)	X	
Interpret the data shown on financial statements (e.g., income statement, balance sheet, cash flow statement, and statement of net worth) (9.10a.1.3)	X	
Identify sources of short- and long-term financing (9.10b.1.1)	X	
Identify risks to business (9.10c.1.1)		X
Identify ways to minimize and manage risk (9.10c.1.2) (Level 4)		X
Select appropriate channels of distribution to reach a target market (6.4b.1.11)		X
Analyze where the market is in its product life cycle (6.4c.1.9)		X
Identify ways businesses track customers (6.4c.1.10)		X
Design strategies for maintaining customer loyalty (6.4c.1.11)		X
Identify methods and tools to design or redesign products (9.11a.1.1)		X
Evaluate a product design process (9.11a.1.2) (Level 4)		X
Explain why the design of products must evolve to meet changing needs of customers (9.11a.1.3) (Level 4)		X
Identify factors considered in scheduling (9.11b.1.1)		X
Describe the benefits of just-in-time inventory systems (9.11b.1.4) (Level 4)		X

'I Can' Statements and Standard	Quarter	
	1	2
Explain the benefits of establishing and maintaining close working relationships with suppliers (9.11c.1.1)		X
Identify factors considered when selecting suppliers (e.g., quality, price, and reliable delivery) (9.11c.1.2)		X
Define inventory control (9.11d.1.1)		X
Identify methods of inventory control (9.11d.1.2)		X
Identify inventory control concerns (9.11d.1.3)		X
Identify an innovative opportunity and investigate the steps in establishing a business oriented toward that opportunity (6.1d.1.7)		X
Recognize a social problem and use entrepreneurial principles to organize, create, and manage a non-profit venture to achieve social change (6.2a.1.5)		X
Calculate the number of product to be sold to make a profit using break-even analysis (6.3b.1.9)		X
Plan human resource needs and determine staffing requirements (6.7b.1.11)		X
Develop job descriptions for positions in an entrepreneurial venture (6.7b.1.15)		X
conduct market research to determine target market (6.4a.1.7)		X
Formulate a customer profile for a business venture (6.4a.1.9)		X
Create promotional activities for a given product (6.4b.1.5) (Level 1)		X
Determine the appropriate records required for a business venture (6.6a.1.4)		X
Compare actual income and expenses to budgeted amounts for a specific period (6.6b.1.8)		X
Prepare a business plan (9.1a.1.9)	X	
Identify the appropriate forms of business ownership in the evolution of a business organization (9.3a.1.4) (Level 4)	X	
Design and implement a time management schedule as a result of a time management analysis (9.4a.1.3)		X
Evaluate and modify a time management plan as appropriate (9.4a.1.4)		X
Evaluate communication for effectiveness (9.4d.1.7) (Level 4)		X
Evaluate managerial approaches to social responsibility (9.5b.1.6) (Level 4)	X	
Analyze how human resource activities and policies relate to operational and strategic planning (9.6a.1.8) (Level 4)		X
Describe the tools that assist in the scheduling process (9.11b.1.2)		X
Evaluate a system for maintaining inventory control (9.11d.1.4) (Level 4)		X

## Introduction to Business and Marketing

'I Can' Statements and Standard	SEMESTER	
	1	2
Utilize note-taking strategies (CO:085) (CS)	x	
Organize information (CO:086) (CS)	x	
Set personal goals (PD:018; QS LAP 22, PD LAP 16) (CS)	x	
Explain the role of business in society (EC:070, EC LAP 20) (CS)	x	
Distinguish between economic goods and services (EC:002, EC LAP 10) (CS)	x	
Explain the concept of economic resources (EC:003, EC LAP 14) (CS)	x	
Describe the concepts of economics and economic activities (EC:001, EC LAP 6) (CS)	x	
Determine economic utilities created by business activities (EC:004, EC LAP 13) (CS)	x	
Employ communication styles appropriate to target audience (CO:084) (CS)	x	
Explain the nature of positive customer relations (CR:003, CR LAP 1) (CS)	x	
Explain the principles of supply and demand (EC:005, EC LAP 11) (CS)	x	
Describe the functions of prices in markets (EC:006, EC LAP 12) (CS)	x	
Defend ideas objectively (CO:061) (CS)	x	
Describe types of business activities (EC:071, EC LAP 19) (CS)	x	
Handle telephone calls in a businesslike manner (CO:114) (CS)	x	
Participate in group discussions (CO:053, QS LAP 29) (CS)	x	
Explain the concept of management (SM:001, SM LAP 3) (CS)	x	
Discuss the nature of human resources management (HR:410, HR LAP 35) (CS)	x	
Explain marketing and its importance in a global economy (MK:001, MK LAP 4) (CS)	x	
Explain the concept of accounting (FI:085, FI LAP 5) (CS)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Explain the role of finance in business (FI:354, FI LAP 7) (CS)	x	
Explain the nature of operations (OP:189, OP LAP 3) (CS)	x	
Explain the concept of production (OP:017, OP LAP 4) (CS)	x	
Explain the nature and scope of purchasing (OP:015, OP LAP 2) (CS)	x	
Identify ways that technology impacts business (NF:003, NF LAP 4) (PQ)	x	
Discuss the nature of information management (NF:110, NF LAP 3) (CS)	x	
Assess information needs (NF:077) (CS)	x	
Obtain needed information efficiently (NF:078) (CS)	x	
Explain the role of information systems (NF:083) (PQ)	x	
Discuss principles of computer systems (NF:084) (PQ)	x	
Use basic operating system (NF:085) (PQ)	x	
Describe the scope of the Internet (NF:086) (PQ)	x	
Demonstrate basic web-search skills (NF:006) (PQ)	x	
Evaluate quality and source of information (NF:079) (CS)	x	
Apply information to accomplish a task (NF:080) (CS)	x	
Demonstrate basic e-mail functions (NF:004) (PQ)	x	
Explain the nature of effective written communications (CO:016) (CS)	x	
Select and utilize appropriate formats for professional writing (CO:088) (CS)	x	
Place orders/reorders (OP:016) (CS)	x	
Write professional e-mails (CO:090) (CS)	x	
Maintain inventory of supplies (OP:031) (CS)	x	
Edit and revise written work consistent with professional standards (CO:089) (CS)	x	
Demonstrate personal information management/productivity applications (NF:005) (PQ)	x	
Demonstrate basic word processing skills (NF:007) (PQ)	x	
Explain the need for innovation skills (PD:126) (CS)	x	
Demonstrate basic presentation applications (NF:008) (PQ)	x	
Select and use appropriate graphic aids (CO:087) (CS)		x
Demonstrate basic spreadsheet applications (NF:010) (PQ)		x
Explain the types of economic systems(EC:007, EC LAP 17) (CS)		x
Explain the concept of private enterprise (EC:009, EC LAP 15) (CS)		x
Identify factors affecting a business's profit (EC:010, EC LAP 2) (CS)		x
Determine factors affecting business risk (EC:011, EC LAP 3) (CS)		x
Explain the concept of competition (EC:012, EC LAP 8) (CS)		x
Explain the concept of productivity (EC:013, EC LAP 18) (CS)		x
Determine the relationship between government and business (EC:008, EC LAP 16) (CS)		x
Describe health and safety regulations in business (OP:004) (PQ)		x
Explain types of business ownership (BL:003, BL LAP 1) (CS)		x
Assess personal interests and skills needed for success in business (PD:013) (PQ)		x
Store information for future use (NF:081) (CS)		x
Demonstrate basic database applications (NF:009) (PQ)		x
Analyze employer expectations in the business environment (PD:020) (PQ)		x
Explain the rights of workers (PD:021) (PQ)		x
Report noncompliance with business health and safety regulations (OP:005) (PQ)		x
Identify sources of career information (PD:022) (CS)		x
Make decisions (PD:017; QS LAP 2, PD LAP 10) (CS)		x
Identify tentative occupational interest (PD:023) (CS)		x
Follow instructions for use of equipment, tools, and machinery (OP:006) (PQ)		x
Explain employment opportunities in business (PD:025, PD LAP 15) (CS)		x
Follow safety precautions (OP:007) (PQ)		x



'I Can' Statements and Standard	Quarter	
	1	2
Maintain a safe work environment (OP:008) (CS)		x
Explain procedures for handling accidents (OP:009) (CS)		x
Explain the nature of business ethics (EC:106, EC LAP 21) (SP)		x
Utilize job-search strategies (PD:026) (PQ)		x
Handle and report emergency situations (OP:010) (CS)		x
Describe factors that affect the business environment (EC:105, EC LAP 26) (SP)		x
Prepare a resume (PD:031) (CS)		x
Discuss the global environment in which businesses operate (EC:104, EC LAP 22) (SP)		x
Write a letter of application (PD:030) (CS)		x
Explain how organizations adapt to today's markets (EC:107, EC LAP 25) (SP)		x
Demonstrate problem-solving skills (PD:077; QS LAP 26, PD LAP 17) (CS)		x
Complete a job application (PD:027) (PQ)		x
Explain the organizational design of businesses (EC:103, EC LAP 23) (SP)		x
Interview for a job (PD:028) (PQ)		x
Write a follow-up letter after job interviews (PD:029) (CS)		x
Describe techniques for obtaining work experience (e.g., volunteer activities, internships, etc.) (PD:032) (PQ)		x
Explain the need for ongoing education as a worker (PD:033) (PQ)		x
Explain possible advancement patterns for jobs (PD:034) (PQ)		x
Explain routine security precautions (OP:013) (CS)		x
Follow established security procedures/policies (OP:152) (CS)		x
Protect company information and intangibles (OP:153) (CS)		x

## Marketing 1

'I Can' Statements and Standard	Semester	
	1	2
Explain marketing and its importance in a global economy (MK:001, MK LAP 4) (CS)	x	
Describe marketing functions and related activities (MK:002, MK LAP 1) (CS)	x	
Explain employment opportunities in marketing (PD:024) (CS)	x	
Analyze company resources to ascertain policies and procedures (CO:057) (CS)	x	
Explain the concept of marketing strategies (MP:001, MP LAP 2) (CS)	x	
Explain the concept of market and market identification (MP:003, MP LAP 3) (CS)	x	
Describe the need for marketing information (IM:012, IM LAP 12) (CS)	x	
Identify information monitored for marketing decision-making (IM:184, IM LAP 11) (SP)	x	
Write business letters (CO:133) (CS)	x	
Explain the nature and scope of selling (SE:017, SE LAP 117) (CS)	x	
Explain the role of customer service as a component of selling relationships (SE:076, SE LAP 130) (CS)	x	
Demonstrate a customer-service mindset (CR:004) (CS)	x	
Adapt communication to the cultural and social differences among clients (CR:019) (CS)	x	
Reinforce service orientation through communication (CR:005) (CS)	x	
Respond to customer inquiries (CO:006) (CS)	x	
Explain company selling policies (SE:932) (CS)	x	
Interpret business policies to customers/clients (CR:007) (CS)	x	
Handle difficult customers (CR:009, CR LAP 3) (CS)	x	
Handle customer/client complaints (CR:010) (CS)	x	
Describe the uses of grades and standards in marketing (PM:019, PM LAP 8) (CS)	x	
Explain warranties and guarantees (PM:020, PM LAP 4) (CS)	x	
Identify company's brand promise (CR:001) (CS)	x	
Determine ways of reinforcing the company's image through employee performance (CR:002) (CS)	x	
Acquire product information for use in selling (SE:062) (CS)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Analyze product information to identify product features and benefits (SE:109, SE LAP 113) (SP)	x	
Recommend specific product (SE:114, SE LAP 111) (CS)	x	
Explain the selling process (SE:048, SE LAP 126) (CS)	x	
Establish relationship with client/customer (SE:110) (CS)	x	
Determine customer/client needs (SE:111) (CS)	x	
Calculate miscellaneous charges (SE:116) (CS)	x	
Process special orders (SE:009) (CS)	x	
Process telephone orders (SE:835) (CS)	x	
Explain the nature and scope of the product/service management function (PM:001, PM LAP 17) (SP)	x	
Identify the impact of product life cycles on marketing decisions (PM:024) (SP)	x	
Identify the impact of product life cycles on marketing decisions (PM:024) (SP) (cont'd)	x	
Describe the use of technology in the product/service management functions (PM:039) (SP)	x	
Explain the concept of product mix (PM:003, PM LAP 3) (SP)	x	
Explain business ethics in product/service management (PM:040) (SP)	x	
Identify consumer protection provisions of appropriate agencies (PM:017) (SP)	x	
Describe factors used by marketers to position products/services (PM:042) (SP)	x	
Explain the nature of product/service branding (PM:021, PM LAP 6) (SP)	x	
Explain the nature of corporate branding (PM:206, PM LAP 10) (SP)	x	
Explain the nature and scope of the pricing function (PI:001, PI LAP 2) (SP)	x	
Describe the role of business ethics in pricing (PI:015) (SP)	x	
Explain the use of technology in the pricing function (PI:016) (SP)	x	
Explain legal considerations for pricing (PI:017) (SP)	x	
Explain factors affecting pricing decisions (PI:002, PI LAP 3) (SP)	x	
Explain the nature and scope of channel management (CM:001, CM LAP 2) (CS)		x
Explain the relationship between customer service and channel management (CM:002) (CS)		x
Explain the nature of channels of distribution (CM:003, CM LAP 1) (CS)		x
Describe the use of technology in the channel management function (CM:004) (CS)		x
Explain legal considerations in channel management (CM:005) (SP)		x
Describe ethical considerations in channel management (CM:006) (SP)		x
Write informational messages (CO:039) (CS)		x
Explain the role of promotion as a marketing function (PR:001, PR LAP 2) (CS)		x
Explain the types of promotion (PR:002, PR LAP 4) (CS)		x
Identify the elements of the promotional mix (PR:003, PR LAP 1) (SP)		x
Describe the use of business ethics in promotion (PR:099) (SP)		x
Describe the use of technology in the promotion function (PR:100) (SP)		x
Describe the regulation of promotion (PR:101) (SP)		x
Explain types of advertising media (PR:007, PR LAP 3) (SP)		x
Describe word of mouth channels used to communicate with targeted audiences (PR:247) (SP)		x
Explain the nature of direct marketing channels (PR:089) (SP)		x
Identify communications channels used in sales promotion (PR:249) (SP)		x
Explain communications channels used in public-relations activities (PR:250) (SP)		x
Write inquiries (CO:040) (CS)		x
Explain the nature and scope of the marketing-information management function (IM:001, IM LAP 2) (SP)		x
Explain the role of ethics in marketing-information management (IM:025) (SP)		x
Describe the use of technology in the marketing-information management function (IM:183) (SP)		x
Describe the regulation of marketing-information management (IM:419) (SP)		x
Explain the nature of marketing research (IM:010, IM LAP 5) (SP)		x
Discuss the nature of marketing research problems/issues (IM:282, IM LAP 13) (SP)		x
Describe methods used to design marketing research studies (i.e., descriptive, exploratory, and causal) (IM:284, IM LAP 14) (SP)		x

'I Can' Statements and Standard	Quarter	
	1	2
Describe options businesses use to obtain marketing-research data (i.e., primary and secondary research) (IM:281, IM LAP 15) (SP)		x
Discuss the nature of sampling plans (i.e., who, how many, how chosen) (IM:285, IM LAP 16) (SP)		x
Describe data-collection methods (e.g., observations, mail, telephone, Internet, discussion groups, interviews, scanners) (IM:289) (SP)		x
Explain characteristics of effective data-collection instruments (IM:418) (SP)		x
Explain techniques for processing marketing information (IM:062) (SP)		x
Explain the use of descriptive statistics in marketing decision-making (IM:191) (SP)		x
Explain key factors in building a clientele (SE:828, SE LAP 115) (SP)		x
Explain business ethics in selling (SE:106, SE LAP 129) (SP)		x
Describe the use of technology in the selling function (SE:107) (SP)		x
Describe the nature of selling regulations (SE:108) (SP)		x

## Marketing 2

'I Can' Statements and Standard	Semester	
	1	2
Time management skills (PD:019; PD LAP 1, QS LAP 21) (SP)	x	
Factors influencing buying behavior (MK:014) (SP)	x	
Connections between company actions and results (MK:019, MK LAP 3) (SP)	x	
Nature of marketing plans (MP:007, MP LAP 1) (SP)	x	
Role of situation analysis (MP:008) (SP)	x	
Nature of sales forecasts (MP:013) (SP)	x	
Explain the impact of sales cycles (SE:380) (SP)	x	
Need for financial information (FI:579) (CS)	x	
Nature of cash flow statements (FI:091, FI LAP 6) (SP)	x	
Nature of balance sheets (FI:093) (SP)	x	
Nature of income statements (FI:094, FI LAP 4) (SP)	x	
Nature of taxes (EC:072) (SP)	x	
Generation of product ideas (PM:128) (SP)	x	
Appropriate creativity (PD:012, QS LAP 5) (SP)	x	
Methods/techniques to generate a product idea (PM:127, PM LAP 11) (SP)	x	
Ethical considerations in providing information (EI:038) (SP)	x	
Persuading others (EI:012, QS LAP 10) (SP)	x	
Writing persuasive messages (CO:031) (SP)	x	
Negotiation skills (EI:062; EI LAP 8, QS LAP 3) (SP)	x	
Nature of budgets (FI:106, FI LAP 3) (SP)	x	
Techniques for processing marketing data (IM:062) (SP)	x	
Use of descriptive statistics (IM:191) (SP)	x	
Consumer and organizational buying behavior (SE:112) (SP)	x	
Emerging trends for use in selling (SE:404) (SP)	x	
Nature of customer relationship management (CR:016, CR LAP 2) (SP)	x	
Role of ethics in customer relationship management (CR:017) (SP)	x	
Use of technology in customer relationship management (CR:018) (SP)	x	
Nature of product bundling (PM:041) (SP)	x	
Factors used to position corporate brands (PM:207) (SP)	x	
Coordinating channel management with other marketing functions (CM:007) (SP)	x	
Nature of channel member relationships (CM:008) (SP)	x	
Qualifying customers (SE:400) (SP)	x	
Motivational theories (SE:359) (SP)	x	
Prospecting for customers (SE:001) (SP)	x	
Conducting pre-visit research (SE:369) (SP)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Booking appointments with customers (SE:366) (SP)	x	
Preparing sales presentation (SE:067) (SP)	x	
Creating a presentation software package to support sales presentation (SE:119) (SP)	x	
Addressing needs of individual personalities (SE:810, SE LAP 112) (SP)	x	
Determining buying motives (SE:883, SE LAP 109) (SP)		x
Facilitating buying decisions (SE:811, SE LAP 108) (SP)		x
Assessing customer needs (SE:113) (SP)		x
Prescribing solution to customer needs (SE:115) (SP)		x
Demonstrating products (SE:893, SE LAP 103) (SP)		x
Converting objections into selling points (SE:874, SE LAP 100) (SP) Closing the sale (SE:895, SE LAP 107) (SP)		x
Closing the sale (SE:895, SE LAP 107) (SP)		x
Demonstrating suggestion selling (SE:875, SE LAP 110) (SP)		x
Negotiating sales terms (SE:392) (SP)		x
Maintaining sales standards (SE:387) (SP)		x
Selling good/service/idea to an individual (SE:046) (SP)		x
Selling good/service/idea to a group (SE:073) (SP)		x
Preparing simple written reports (CO:094) (SP)		x
Processing sales documentation (SE:117)		x
Components of advertisements (PR:014) (SP)		x
Importance of coordinating elements in advertisements (PR:251) (SP)		x
Nature of stress management (EI:028) (SP)		x
Types of public relations activities (PR:252) (SP)		x
Internal and external audiences for public relations activities (PR:253) (SP)		x
Using trade show/exposition participation (PR:254) (SP)		x
Considerations used to evaluate trade show/exposition participation (PR:255) (SP)		x
Nature of promotional plans (PR:073) (SP)		x
Coordinating activities in the promotional mix (PR:076) (SP)		x
Identifying sources of error and bias (IM:292) (SP)		x
Evaluating questionnaire design (IM:293) (SP)		x
Assessing appropriateness of marketing research for problem/issue (IM:428) (SP)		x
Writing executive summaries (CO:091) (SP)		x
Impact of specialization/division of labor on productivity (EC:014, EC LAP 7) (SP)		x
Concept of organized labor and business (EC:015, EC LAP 5) (SP)		x
Impact of the law of diminishing returns (EC:023) (SP)		x
Impact of inflation on business (EC:083) (SP)		x
Concept of Gross Domestic Product (GDP) (EC:017, EC LAP 1) (SP)		x
Impact of a nation's unemployment rates (EC:082) (SP)		x
Economic impact of interest-rate fluctuations (EC:084) (SP)		x
Impact of business cycles on business activities (EC:018, EC LAP 9) (SP)		x
Nature of global trade (EC:016, EC LAP 4) (SP)		x
Describe the determinants of exchange rates and their effects (EC:100) (SP)		x
Impact of culture and social issues on global trade (EC:045, EC LAP 24) (SP)		x

## Sports and Entertainment Marketing

'I Can' Statements and Standard	Quarter	
	1	2
Explain the role of agents in sports (PM:143) (SP) (pp. 5-3 — 5-4)	x	
Describe legal issues affecting the marketing of sport/event products (BL:058, BA LAP 10) (SP) (pp. 5-5 — 5-6)	x	
Describe the impact of unions on the sport/event industries (EC:053) (SP) (pp. 5-7 — 5-8)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Describe the role of governing bodies in the sport industry (PD:279) (SP) (pp. 5-9 — 5-10)	x	
regulations, foreign distributors, government regulation, cultural/value differences) (EC:059) (SP) (pp. 5-11 — 5-12)	x	
Collect marketing information from others (e.g., customers, staff, vendors) (IM:187) (SP) (pp. 5-13 — 5-14)	x	
Use database for information analysis (NF:185) (SP) (pp. 5-17 — 5-18)	x	
Explain the use of descriptive statistics for marketing decision making (IM:191) (SP) (pp. 5-19 — 5-20)	x	
Identify sport/event trends (NF:065) (SP) (pp. 5-21 — 5-22)	x	
Write marketing reports (IM:192) (SP) (p. 5-23)	x	
Present report findings and recommendations (IM:193) (SP) (p. 5-26)	x	
Set sponsorship objectives (PR:155) (MN) (pp. 5-30 — 5-31)	x	
Prospect for corporate sponsors (SE:324) (SP) (pp. 5-34 — 5-35)	x	
Develop proof-of-performance packages for sponsors (SE:325) (SP) (p. 5-36)	x	
Sell venue (SE:319) (SP) (pp. 5-37 — 5-38)	x	
Sell sport/event sponsorships (SE:321, SE LAP 127) (SP) (pp. 5-40 — 5-41)	x	
Write/Prepare sponsorship proposal (PR:211) (MN) (pp. 5-42 — 5-43)	x	
Negotiate sport/event sponsorship contract (SE:322) (SP) (pp. 5-47 — 5-48)		x
Prepare sponsorship agreement (PR:212) (MN) (pp. 5-49 — 5-50)		x
Solicit grant/foundation money (SE:348) (SP) (p. 5-51)		x
Follow up with potential corporate sponsors (SE:323) (SP) (pp. 5-52 — 5-53)		x
Service sponsors (SE:326) (SP) (p. 5-54)		x
Service sponsors (SE:326) (SP) [cont'd] (p. 5-54)		x
Select strategies for maintaining/building fan support (PR:136, PR LAP 19) (SP) (pp. 5-55 — 5-56)		x
Coordinate community outreach projects (PR:195) (SP) (pp. 5-57 — 5-58)		x
Identify ambush strategies to use at other events (e.g., flyers, bill posting, etc.) (PR:198) (SP) (pp. 5-59 — 5-60)		x
Develop viral sport/event marketing strategies (PR:199) (SP) (pp. 5-61 — 5-62)		x
Explain considerations in using special events as a sales-promotion strategy (PR:213) (SP) (p. 5-63)		x
Plan special events for sports/events (PR:214) (SP) (pp. 5-64 — 5-65)		x
Obtain endorsements for sports/events (PM:151) (MN) (pp. 5-66 — 5-67)		x
Develop a licensing program (PM:153, PM LAP 14) (MN) (pp. 5-68 — 5-69)		x
Explain the use of advertising agencies (PR:081) (SP) (pp. 5-70 — 5-71)		x
Assess need to use promoters (PR:210) (MN) (pp. 5-72 — 5-73)		x
Prepare promotional budget (PR:098) (MN) (pp. 5-74 — 5-75)		x
Coordinate activities in the promotional mix (PR:076) (SP) (pp. 5-76 — 5-77)		x
Develop promotional calendar (PR:209) (SP) (p. 5-78)		x

## Accounting 1

'I Can' Statements and Standard	SEMESTER	
	1	2
Explain the skills and competencies needed to be successful in the accounting profession (1.1.2.4)	x	
Describe the areas of specialization within the accounting profession and careers that require a knowledge of accounting (1.1.2.5)	x	
Explain the need for a code of ethics in accounting and the ethical responsibilities required of accountants (1.1.1.4)	x	
Explain the relationship between law and ethics (2.1a.1.6)	x	x
Discuss the importance of taking responsibility for all written communication (4.3a.1.17)	x	
Discuss the importance of taking responsibility for all spoken communication (4.4a.1.21)	x	
Solve problems using techniques that take into consideration personal and ethical values (4.2a.1.36)	x	
Explain how accounting information facilitates management decision-making (1.6b.1.1)		x
Demonstrate ethical decision-making skills and conduct in a business scenario (1.1.3.3)	x	x
Define assets, liabilities, equity, revenue, expenses, gains, and losses (1.4a.1.4)	x	
Identify and explain the classifications within assets, liabilities, and equity (1.2.1.9)	x	
Explain how and why the conceptual framework of accounting and generally accepted accounting principles provide guidance and structure for preparing financial statements (1.2.1.12)		x

'I Can' Statements and Standard	Quarter	
	1	2
Explain the purpose of the accounting system (1.5.1.1)	x	
Explain the purpose of journals and ledgers and their relationship (1.5.1.2)	x	
Identify and explain the advantages and disadvantages of different types of accounting systems (1.5.1.4)		x
Describe and analyze how business transactions impact the accounting equation (1.5.1.6)	x	
Apply the double-entry system of accounting to record business transactions and prepare a trial balance (1.5.1.7)	x	
Explain the need for adjusting entries and record adjusting entries (1.5.1.8)		x
Explain the purpose of the closing process and record closing entries (1.5.1.9)		x
Prepare the financial statements for different types of business operations and ownership structures (1.5.1.10)		x
Describe the relationship between the closing process, financial statements, and the post-closing trial balance (1.5.1.11)		x
Identify sources for obtaining financial reports (1.2.1.1)		x
Describe the users and uses of financial information (1.2.1.2)		x
Explain the role of management and the auditor in preparing and issuing an annual report (1.2.1.4)		x
Explain the role of accounting and regulatory organizations in relation to financial reports (1.2.1.6)		x
Describe the information provided in each financial statement and how the statements articulate with each other (1.2.1.7)		x
Describe the relationship between assets, liabilities, and equity on the balance sheet (1.2.1.8)		x
Identify and explain the classifications within assets, liabilities, and equity (1.2.1.9)		x
Identify the different formats of an income statement (1.2.1.10)		x
Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses) (1.2.1.11)		x
Describe changes in the ownership structure using the statement of equity (1.2.1.12)		x
Explain how the different forms of business ownership are reported in the financial statements (1.2.1.15)		x
Identify the different types of business operations (1.2.1.16)		x
Describe how disclosure requirements impact financial reporting (1.2.1.20) (Level 4)		x
Project ongoing cash needs for a business venture (6.5a.1.8) (Level 4)		x
Use software to maintain business financial records (6.6a.1.11)	x	
Prepare basic financial statements (e.g., income statements, balance sheet) (6.6b.1.2) (Level 1)		x
Describe the history and purpose of tax law in the United States and the process by which tax laws are created (1.7a.1.1)		x
Calculate personal tax liabilities for various types of taxes (e.g., property, income, sales, FICA, and Medicare) (5.11.1.18)		x

## Accounting 2

'I Can' Statements and Standard	SEMESTER	
	1	2
Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system (1.6a.1.1)	x	
State and explain the role, service or mission of student and professional accounting organizations and associations (1.1.2.1)	x	
Identify professional designations and certifications in the accounting profession (1.1.2.2)	x	
Describe the educational requirements for various careers, professional designations, and certifications in the accounting profession (1.1.2.3)	x	
Discuss the information that can be obtained from analyzing financial statements (1.3.1.1)	x	
Describe and explain the conceptual framework of accounting and generally accepted accounting principles and assumptions (1.4a.1.1)	x	
Prepare the financial statements for different types of business operations and ownership structures (1.5.1.10)	x	
Calculate net pay (1.7c.3.1)	x	
Calculate employer's payroll taxes (1.7c.3.2)	x	
Prepare payroll reports (1.7c.3.3)	x	
Explain the difference between the periodic and perpetual inventory methods (1.4b.1.3)	x	
Identify, calculate, and record depreciation, depletion, and amortization, and explain the impact on the financial statements (1.4b.1.9)	x	
Determine the impact on the financial statements when assets are sold, disposed, or rendered obsolete (1.4b.1.10)	x	
Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries (1.4b.1.2)	x	
Record transactions for accounts payable and other short-term debts (1.4c.1.1)	x	
Explain the composition of taxable income and calculate income tax (1.7a.1.2)	x	
Complete the individual income tax forms (1.7a.1.3)		x

'I Can' Statements and Standard	Quarter	
	1	2
Identify, discuss, and apply strategies for minimizing taxable income (1.7a.1.4)		x
Distinguish between tax avoidance and evasion (1.7a.1.5)		x
Explain why income for financial reporting and taxable income are calculated differently (1.7b.2.1)	x	
Identify and explain permanent and temporary differences in net income and taxable income (1.7b.2.2*)		x
Calculate permanent and temporary differences in net income and taxable income (1.7b.2.3) (Level 4)		x
Explain how the costs of property, plant and equipment, natural resources, and intangible assets are determined (1.4b.1.7)	x	
Explain the purpose of cost allocation (1.4b.1.8)		x

## Forensic Accounting

'I Can' Statements and Standard	Quarter	
	1	2
Describe the current and historical regulatory environment of the accounting profession (1.1.1.1)	x	
Identify the major-policy setting bodies in the accounting profession and explain their role (1.1.1.2)	x	
Explain how current events impact the accounting profession (1.1.1.3)	x	
Explain the need for a code of ethics in accounting and the ethical responsibilities required of accountants (1.1.1.4)	x	
Explain the educational requirements for various careers, professional designations and certifications in the accounting profession (1.1.2.3)	x	
Explain the skills and competencies needed to be successful (1.1.2.4)	x	
Deliver a speech and make a presentation (1.1.3.1)	x	x
Perform research and communicate in writing the results of the research (1.1.3.2)		x
Demonstrate ethical decision-making skills and conduct in a business scenario (1.1.3.3)	x	x
Apply analytical and critical-decision making skills (1.1.3.4)	x	x
Identify and use information technology productively (1.1.3.5)	x	x
Exhibit leadership skills (1.1.3.6)	x	x
Demonstrate the ability to work within a team concept (1.1.3.7)	x	x
Compose simple reports and summaries (4.3b.1.2) (Level 1)		x
Evaluate the message to ensure it meets the purpose (4.1b.1.13)		x
Synthesize information from multiples sources to solve problems and make decisions (4.1a.1.19) (Level 4)	x	x
Identify, calculate, and record depreciation, depletion, and amortization, and explain the impact on the financial statements (1.4b.1.9)		x
Describe and explain the conceptual framework of accounting and generally accepted accounting principles and assumptions (1.4a.1.1)	x	
Discuss the U.S. GAAP and International Financial Reporting Standards (IFRS) Convergence Project and explain the role of the Financial Accounting Standards Board (FASB), Securities and Exchange Commission (SEC), and International Accounting Standards Board (IASB) (1.4a.1.2)	x	
Explain how the acquisition and sale of company's own stock affects the financial statements (1.4d.1.4*)	x	
Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system. (1.6.1.1.)		x
Explain how to apply appropriate information technology to the accounting system (1.6.1.2.)	x	
Describe the history and purpose of tax law in the United States and the process by which tax laws are created (1.7.1.1.)	x	
Explain the composition of taxable income and calculate income tax (1.7.1.2)	x	x
Distinguish between tax avoidance and tax evasion (1.7.1.5)	x	x
Identify and explain common methods for manipulating financial statements and financial ratios (1.3.1.9)		x
Apply information technology to conduct financial analysis (1.3.1.8)	x	x
Describe the ethical and legal implications resulting from the manipulation of financial statements and financial ratios (1.3.1.10)	x	
Describe the methods and criteria used to account for investments and their impact on the financial statements (1.4.2.11)		x
Identify and explain the types of audit opinions (1.2.1.5)	x	
Explain why income for financial reporting and taxable income are calculated differently (1.7b.2.1)	x	
Identify and explain permanent and temporary difference in net income and taxable income (1.7b.2.2)		x
Calculate permanent and temporary differences in net income and taxable income (1.7b.2.3)		x
Analyze the effect that inaccurate and/or missing records have on other business records (6.6a.1.8)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Analyze the relationship of business records and tax reporting	x	x

## Entrepreneurial Accounting

'I Can' Statements and Standard	Quarter	
	1	2
Explain how accounting information is used to allocate resources in the business and personal decision-making process (1.1.1.5)	x	
Explain the need for a code of ethics in accounting and the ethical responsibilities required of accountants (1.1.1.4)	x	
Explain the skills and competencies needed to be successful in the accounting profession (1.1.2.4)	x	
Discuss common types of unethical behavior in the workplace (4.2a.1.35)	x	
Discuss the importance of taking responsibility for all written communication 4.3a.1.17)	x	
Discuss the importance of taking responsibility for all spoken communication (4.4a.1.21)	x	
Explain the terms entrepreneur and entrepreneurship (6.1a.1.1)	x	
Evaluate software, methods, and systems available for maintaining business records (6.6a.1.9)	x	x
Develop an accounting system for an entrepreneurial venture (6.6a.1.10)	x	x
Use software to maintain business financial records (6.6a.1.11)	x	x
Identify sources for obtaining financial reports (1.2.1.1)	x	x
Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses) (1.2.1.11)	x	
Describe changes in the ownership structure using the statement of equity (1.2.1.12)	x	
Identify the different types of business operations (1.2.1.16)	x	
Explain how the different types of business operations are reflected in the financial statements (1.2.1.17)	x	
Identify and explain the business activities reported in a statement of cash flows (operating, investing, financing) (1.2.1.18*)		x
Evaluate software, methods, and systems available for maintaining business records (6.6a.1.9)	x	x
Prepare basic financial statements (e.g., income statements, balance sheet) (6.6b.1.2)	x	x
Discuss the information that can be obtained from analyzing financial statements (1.3.1.1)		x
Perform a horizontal and vertical analysis of the income statement and balance sheet (1.3.1.3)		x
Assess profitability and capital structure by calculating and interpreting financial ratios (gross profit margin, operating profit margin, net profit margin, return on assets, return on operating assets, sales turnover) (1.3.1.4)		x
Assess liquidity and solvency by calculating financial ratios (working capital, current ratio, quick ratio, cash ratio, inventory turnover, accounts receivable turnover, operating cycle) (1.3.1.5)		x
Compare and contrast debt and equity financing and explain the impact on the financial statements (1.3.1.6)	x	
Apply information technology to conduct financial analysis (1.3.1.9)	x	x
Identify and explain common methods for manipulating financial statements and financial ratios (1.3.1.10)		x
Describe the ethical and legal implications of financial statements and financial ratios (1.3.1.11)	x	
Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system (1.6a.1.1)		x
Explain and compare the behavior of fixed, variable, and mixed costs (1.6a.1.4*)		x
Prepare a budget for planning purposes (1.6a.1.6*)	x	x
Explain how accounting information facilitates management decision-making (1.6b.1.1)	x	
Estimate staffing and purchasing needs based on sales data (6.6b.1.3)	x	
Select and complete appropriate records for an entrepreneurial venture (6.6b.1.4)	x	
Use sales and budget forecasts in business planning (6.6b.1.6)	x	x
Develop plans to manage accounts receivable and accounts payable (6.6b.1.7)	x	
Compare actual income and expenses to budget amounts for a specific period (6.6b.1.8)		x
Calculate financial ratios (6.6b.1.9)	x	x
Analyze for decision-making purposes the financial health of a business (6.6b.1.10)		x
Analyze for decision-making purposes the cash flow of a business (6.6b.1.11)		x
Analyze for decision-making purposes the worth of a business (6.6b.1.12)		x
Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe the effect on the income statement (1.4b.1.1)	x	
Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries (1.4b.1.2)	x	



'I Can' Statements and Standard	Quarter	
	1	2
Explain the difference between the periodic and perpetual inventory methods (1.4b.1.3)	x	
Identify and describe the cost flow assumptions for inventory and explain the impact on the balance sheet and income statement (1.4b.1.5)		x
Describe the criteria used to distinguish between capital expenditures and revenue expenditures (1.4b.1.6)	x	
Determine the costs of property, plant and equipment, natural resources, and intangible assets are determined (1.4b.1.7)	x	
Identify, calculate, and record depreciation, depletion, and amortization, and explain the impact on the financial statements (1.4b.1.9)	x	
Determine the impact on the financial statements when assets are sold, disposed, or rendered obsolete (1.4b.1.10)	x	
Record transactions for accounts payable and other short-term debt (1.4c.1.1)	x	
Calculate the cost of borrowed funds and determine the impact on the financial statements (1.4c.1.4*)		x
Record equity-related transactions (1.4d.1.3)	x	
Describe the criteria used to determine revenue recognition (1.4e.1.1)	x	
Describe the criteria used to determine expense recognition (1.4f.1.1)	x	
Record expense-related transactions (1.4f.1.2)	x	
Distinguish between revenue and gains (1.4g.1.1)	x	
Distinguish between expenses and losses (1.4g.1.2)	x	
Record transactions resulting in gains and losses (1.4g.1.3)	x	
Calculate net pay (1.7c.3.1)	x	
Calculate employer's payroll taxes (1.7c.3.2)	x	
Prepare payroll reports (1.7c.3.3)	x	
Analyze the relationship of business and tax reporting (6.6a.1.12)	x	

## Business Law

'I Can' Statements and Standard	Quarter	
	1	2
I can explain the relationship between law and ethics (2.1a.1.6)	x	
I can describe the role of values in constructing an ethical code and a legal system (2.1a.1.7)	x	
I can identify factors that contribute to developing ethical and legal lifestyles (2.1a.1.11)	x	
I can describe how a bill becomes a federal law (2.1b.1.5)	x	
I can explain the roles of the local, state, and federal governments (2.1b.1.7)	x	
I can distinguish between the roles of legal professionals (e.g., judges, lawyers, and paralegals) (2.1c.1.3)	x	
I can define ethics and social responsibility (8.4.1.2)	x	
I can explain the nature of a contractual relationship (2.2a.1.1) (Level 1)	x	
I can discuss consumer protection legislation at the state and federal levels (2.2c.1.2)	x	
I can explain the nature of the employer-employee relationship (2.3b.1.1) (Level 1)	x	
I can describe the need for a social media policy in business (2.3b.1.9)	x	
I can identify legislation that regulates employee rights (e.g., Americans with Disabilities Act, Age Discrimination in Employment Act, Family and Medical Leave Act, the Uniformed Services Employment and Reemployment Rights Act, Older Workers Benefit Protection Act) and the Genetic Information Non-discrimination Act (GINA) (2.3b.1.12)	x	
Social Security legislation) (2.3b.1.14)	x	
I can distinguish goods from services and real property (2.2b.1.2)	x	
I can define the concept of intellectual property (2.5a.1.1)	x	
I can give examples of tangible and intangible personal property (2.5a.1.2)	x	
I can compare and contrast the different types of life insurance (2.6b.1.4)	x	
I can compare and contrast the different types of personal liability and property insurance (2.6b.1.5)	x	
I can explain some of the different kinds of health insurance coverage (2.6b.1.7)		x
I can analyze the impact of major disasters and mass torts on insurance (2.6b.1.11)		x
I can define the key terms involved in computer law (2.7a.1.1)		x
I can identify the areas of law affected by the use of computers (2.7a.1.2)		x
I can describe when a computer program can be protected as a trade secret (2.7b.1.1)		x
I can determine when a computer program can be protected by a patent (2.7b.1.5)		x

'I Can' Statements and Standard	Quarter	
	1	2
I can determine when a computer program can be protected by a copyright (2.7b.1.6)		x
I can explain when a computer program copyright is violated (2.7b.1.8)		x
I can explain the rights and obligations that are involved in marriage (2.9a.1.2) (Level 1)		x
I can identify the terms that might be included in a prenuptial agreement (2.9a.1.5)		x
I can contrast legal separation, annulment, divorce, and dissolution proceedings (2.9b.1.1)		x
I can describe the distribution of property in a community property state (2.9b.1.4)		x
I can explain the law of domestic relations as it relates to child custody (2.9b.1.5)		x
I can outline the law of domestic relations as it relates to spousal and child support (2.9b.1.6)		x
I can identify the requirements necessary for a valid will (2.10a.1.3)		x
I can define a holographic will (2.10a.1.4)		x
I can explain what happens to a decedent's estate when a person dies without a will (2.10a.1.9)		x
I can define a "living will" (2.10a.1.11)		x
I can identify the responsibilities of an executor (2.10a.1.12)		x
I can describe the probating of a will (2.10a.1.13)		x

## Spreadsheets

'I Can' Statements and Standard	Quarter	
	1	2
Use basic applications (word processing, spreadsheets, presentations, and graphics) (4.1d.1.5) (Level 1)	x	
Detect when information and data is used inappropriately to distort meaning (4.1c.1.12)	x	
Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios (4.1d.1.16)	x	
Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)	x	
Prepare charts and graphs (4.3b.1.4)	x	
Compose reports and summaries using appropriate documentation styles (4.3b.1.8)	x	
Prepare informal and formal reports using professional format and appropriate supporting graphics (4.3b.1.18)	x	
Analyze and use mathematical and/or statistical methods to manipulate data into useful information (7.2.1.13)	x	
Present analyzed information in a meaningful format (7.2.1.14)	x	
Use applications to analyze data for making good business decisions (7.7.1.16)		x
Obtain software industry certification(s) needed for a chosen career path (7.7.1.17)		x
Create, modify, and extract data from data bases for decision making (7.10.1.5)		x
Organize and present the results of data retrieval through reports (7.10.1.7)		x
Identify ethical and legal issues regarding the use of digital information (4.1d.1.26)		x
Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6)		x
Explain plagiarism and its consequences (7.1.1.7)		x
Explain the consequences of illegal and unethical use of information technologies (7.3.1.7)		x
Demonstrate respectful and responsible use and creation of media and technology (7.3.1.8)		x
Demonstrate the appropriate and legal use of intellectual property (7.3.1.9)		x
Demonstrate legal and ethical behaviors when using information technologies (7.3.1.10)		x
Review acceptable use policies for legal and ethical use of information (7.3.1.14)		x
Implement organization policies and procedures dealing with legal and ethical issues (7.3.1.18)		x
Read, interpret, and adhere to software license agreements and legal mandates (7.3.1.20)		x
Identify and discuss privacy issues within an organization (7.15.1.1)		x
Implement organizational policies and procedures for security, privacy, and risk management (7.15.1.2)		x

## Multimedia

'I Can' Statements and Standard	Quarter	
	1	2
Explain the relationship between law and ethics (2.1a.1.6)	x	
Identify ethical and legal issues regarding the use of digital information (4.1d.1.26)	x	
Explain the consequences of illegal and unethical use of information technologies (7.3.1.7)	x	
Demonstrate respectful and responsible use and creation of media and technology (7.3.1.8)	x	

'I Can' Statements and Standard	Quarter	
	1	2
Demonstrate the legal and ethical behaviors when using information technologies (7.3.1.10)	x	
Review acceptable use policies for legal and ethical use of information (7.3.1.14)	x	
Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6) (Level 1)	x	
Explain plagiarism and its consequences (7.2.1.7) (Level 1)	x	
Demonstrate the appropriate and legal use of intellectual property (7.3.1.9)	x	
Identify the types of intellectual property (e.g., trademark, trade-name, trade-dress, copyright, patent, trade- secret) (2.5c.1.1)	x	
Describe how each type of intellectual property is created and legally protected (2.5c.1.2)	x	
Choose content appropriate for the purpose and audience (4.1b.1.4)	x	x
Select an appropriate medium by which to deliver the message (4.1b.1.6)	x	x
Select the proper technology tool to communicate information based on audience and context (4.1d.1.15)	x	x
Demonstrate appropriate etiquette when using information technologies (7.3.1.12)	x	x
Select and apply digital media appropriate for specific tasks (7.7.1.2)	x	x
Create media using a variety of input technologies (7.6.1.7)	x	
Refine documents using spell check, thesaurus, and grammar check tools (4.1d.1.17)	x	x
Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)		x
Proofread documents to ensure correctness (4.3a.1.5)	x	x
Create digital media projects collaboratively (7.7.1.6)		x
Create and deliver virtual conferences and presentations (4.1d.1.34) (Level 4)	x	x
Record, edit, and transfer audio files (4.1d.1.19)	x	x
Use proper techniques to deliver professional business presentations (4.4b.1.21)		x
Consider how the use of handouts will impact presentations (4.4b.1.23)		x
Use standard English when speaking on the job, especially avoiding the use of expletives, slang, unfamiliar jargon, and technical terms (4.4a.1.19)		x
Use strategies to reduce or eliminate vocal segregates such as um, uh, er, like, etc. (4.4a.1.20)		x

## Word Processing

'I Can' Statements and Standard	Quarter	
	1	2
Use basic applications (word processing, spreadsheets, presentations, and graphics) (4.1d.1.5) (Level 1)	x	
Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios (4.1d.1.16)		x
Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)	x	x
Edit and revise documents (4.3a.1.6) (Level 1)	x	x
Use acceptable standards for grammar, punctuation, and word and number usage (4.3a.1.12)	x	
Compose coherent business messages that request information and action (4.3b.1.6)	x	
Compose coherent business messages that respond to requests (4.3b.1.7)	x	
Apply correct formats to various business messages (4.3b.1.12)	x	x
Prepare informal and formal reports using professional format and appropriate supporting graphics (4.3b.1.18)	x	
Compare and contrast various storage devices (e.g., local, removable, remote, cloud) (7.4.1.11)	x	
Proofread business documents to ensure that they are clear, correct, concise, complete, consistent, and courteous (4.3a.1.16)	x	x
Apply a variety of specific proofreading techniques to identify and correct errors (4.3a.1.24)	x	x
Document properly both print and electronic digital sources to avoid plagiarism (4.3a.1.14)	x	
Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6) (Level 1)	x	
Demonstrate the appropriate and legal use of intellectual property (7.3.1.9)	x	
Demonstrate legal and ethical behaviors when using information technologies (7.3.1.10)	x	
Implement organization policies and procedures dealing with legal and ethical issues (7.3.1.18)	x	
Identify and discuss privacy issues within an organization (7.15.1.1)	x	