



Business Education Standards

ACCOUNTING is an essential aspect of every business institution and organization. As future workers, small business owners, and entrepreneurs, students who understand basic accounting principles will more knowledgeably manage their companies' financial resources. As citizens, future parents, and investors, these students will be better prepared to make the economic decisions that will impact their communities—such as passing a referendum to build new schools—and to make the financial decisions that will affect their own economic futures.

The introduction of computerized systems has made the mastery of technology skills an integral part of the accounting curriculum. Automated procedures eliminate the repetitive tasks required for manual accounting and facilitate the inclusion of individual and group activities that involve higher-level thinking skills. The Internet also offers tremendous opportunities for financial research and a wide variety of learning applications and activities.

The following attitudes and skills should be integrated and reinforced throughout the entire accounting curriculum: critical thinking, decision making, problem solving, team building, ethics, work quality, communication, and technology.

These accounting standards identify the knowledge and skills appropriate for courses at both the high school and two-year college levels. Performance expectations appropriate for the second year of high school accounting are indicated with an asterisk. These accounting standards do not address topics generally taught in intermediate, cost, tax, and other advanced accounting courses.

Below is an overview of the achievement standards for the accounting content area. Each achievement standard states the understanding and competency students should attain. Each achievement standard has corresponding performance expectations. Each performance expectation delineates what students need to do to exhibit the knowledge and the skills required to meet the achievement standard.

The corresponding performance expectations for each achievement standard are detailed in the publication.

I. The Accounting Cycle

Achievement Standard: Complete and explain the purpose of the various steps in the accounting cycle.

II. The Accounting Process

Achievement Standard: Apply generally accepted accounting principles to determine the value of assets, liabilities, and owner's equity.

III. Financial Statements

Achievement Standard: Prepare, interpret, and analyze financial statements using manual and computerized systems for service, merchandising, and manufacturing businesses.

IV. Special Applications

Achievement Standard: Apply appropriate accounting principles to payroll, income taxation, managerial systems, and various forms of ownership.

V. Interpretation and Use of Data

Achievement Standard: Use planning and control principles to evaluate the performance of an organization and apply differential analysis and present-value concepts to make decisions.

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BUSINESS LAW addresses statutes and regulations affecting businesses, families, and individuals in their related roles. A knowledge of business law is useful for all students, because all students eventually assume roles as citizens, workers, and consumers in their communities and in society at large.

Businesses operate in a world in which the laws of different governments and judicial systems might conflict. Thus, business students, in particular, must include in their academic preparation a basic knowledge of the legal system and how business law impacts commerce in their own country and abroad. The impact of international business on business law mandates the inclusion of standards that address these complex issues. Each component of the business law standards includes performance expectations related to the laws of different countries. Students need to understand that state, territory, province, or federal law must sometimes work in conjunction with international law.

Technology, too, has significantly affected business law, and, therefore, these standards address computer law as a separate topic because of its emerging importance in the workplace.

Although the standards addressed in this document relate primarily to secondary and postsecondary students, standards for elementary and middle school are also included to provide students at those levels with a basic understanding of law and the legal system.

Below is an overview of the achievement standards for the business law content area. Each achievement standard states the understanding and competency students should attain. Each achievement standard has corresponding performance expectations. Each performance expectation delineates what students need to do to exhibit the knowledge and the skills required to meet the achievement standard.

The corresponding performance expectations for each achievement standard are detailed in the publication.

I. Basics of the Law

Achievement Standard: Analyze the relationship between ethics and the law and describe sources of the law, the structure of the court system, different classifications of procedural law, and different classifications of substantive law.

II. Contract Law, Law of Sales, and Consumer Law

Achievement Standard: Analyze the relationships between contract law, law of sales, and consumer law.

III. Agency and Employment

Achievement Standard: Analyze the role and importance of agency law and employment law as they relate to the conduct of business in the national and international marketplaces.

IV. Business Organizations

Achievement Standard: Describe the major types of business organizations operating within the socioeconomic arena of the national and international marketplace.

V. Property Law

Achievement Standard: Explain the legal rules that apply to personal property and real property.

VI. Commercial Paper, Insurance, Secured Transactions, Bankruptcy

Achievement Standard: Analyze the functions of commercial paper, insurance, secured transactions, and bankruptcy.

VII. Computer Law

Achievement Standard: Explain how advances in computer technology impact such areas as property law, contract law, criminal law, and international law.

VIII. Environmental Law And Energy Regulation

Achievement Standard: Explain the legal rules that apply to the environment and energy regulation.

IX. Domestic Relations Law

Achievement Standard: Explain the legal rules that apply to marriage, divorce, and child custody.

X. Wills and Trusts

Achievement Standard: Determine the appropriateness of wills and trusts in estate planning.

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Computation is a hallmark of the business education curriculum is its relevance to everyday applications. As such, the curriculum, as a whole, and the development of computation skills, in particular, are essential in helping students fulfill their future roles as citizens, consumers, employees, employers, investors, inventors, and entrepreneurs.

Computation skills, as defined in these standards, are more than just the skills needed to make quantitative and precise calculations. Rather, these skills encompass the ability to solve mathematical problems, analyze and interpret data, and apply sound decision-making skills.

The business education curriculum offers multiple opportunities to develop, use, and integrate computation skills into consumer education, economics, personal finance, marketing, management, information technology, accounting, career development, basic business, and entrepreneurship. In addition, specific courses in

business and consumer mathematics help students develop the computation skills needed to solve business- and consumer-related problems.

The standards in this section demonstrate a developmental approach to the acquisition of computation skills. The first five standards address the development of general mathematical skills. In the sixth standard, these skills are utilized in problem-solving applications.

Below is an overview of the achievement standards for the computation content area. Each achievement standard states the understanding and competency students should attain. Each achievement standard has corresponding performance expectations. Each performance expectation delineates what students need to do to exhibit the knowledge and the skills required to meet the achievement standard. The corresponding performance expectations for each achievement standard are detailed in the publication.

I. Mathematical Foundations

Achievement Standard: Apply basic mathematical operations to solve problems.

II. Number Relationships and Operations

Achievement Standard: Solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.

III. Patterns, Functions, and Algebra

Achievement Standard: Use algebraic operations to solve problems.

IV. Measurements

Achievement Standard: Use common international standards of measurement when solving problems.

V. Statistics and Probability

Achievement Standard: Analyze and interpret data using common statistical procedures.

VI. Problem-Solving Applications

Achievement Standard: Use mathematical procedures to analyze and solve business problems.

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Desktop Publishing is a one-semester course provides skill development in the electronic procedures of producing and editing publications. Students will create, format, illustrate, design, edit/revise, and print publications. Improved productivity of electronically produced newsletters, flyers, brochures, reports, advertising materials, and other publications are emphasized. Proofreading, document composition, and communication competencies are also included.

Core Standards of the Course

Standard 1

Students will understand the process of planning a document.

Objective 1

Students will understand the importance of preplanning a document including creating a thumbnail sketch.

Objective 2

Students will understand that some documents consist of more than a single page. Multiple pages must be arranged by inserting and deleting pages and using facing pages.

Objective 3

Students will understand that documents are printed on different types of paper that have different sizes, weights, and finishes.

Objective 4

Students will understand the different types of folds that are used with publications including: z fold, trifold, and half fold.

Standard 2

Students will apply basic desktop publishing design principles.

Objective 1

Students will develop an understanding of basic desktop publishing terminology (see teacher helps vocabulary list).

Objective 2

Students will understand that focal point is the visual element in a page that the viewer notices first.

Objective 3

Students will use directional flow to draw readers eyes through the text to particular words or images that the designer wishes to emphasize.

Objective 4

Students will understand how to use white space /negative space.

Objective 5

Students will understand the rule of thirds.

Objective 6

Students will understand how to create harmony within a publication.

Standard 3

Students will demonstrate and understand basic typography. (see teacher helps for clarification)

Objective 1

Students will understand basic text alignment including left, right, centered and justified.

Objective 2

Students will understand: baseline, x-height, ascender, descender and drop cap.

Objective 3

Students will recognize the difference between the two major categories of fonts including: serif and sans serif.

Objective 4

Students will understand that fonts are grouped together in families and given a family name (i.e. Arial, Garamond).

Objective 5

Students will understand that when a style is applied to a font family it becomes a typeface.

Objective 6

Students will utilize the four basic categories of type styles: normal, bold, italic, and book/heavy.

Objective 7

Students will understand points and picas.

Objective 8

Students will understand and utilize kerning, tracking, and leading.

Objective 9

Students will understand reverse type.

Objective 10

Students will understand how to use tabs and leaders.

Standard 4

Students will understand the proper use of color in publications.

Objective 1

Students will develop a basic understanding of the color wheel including complementary and analogous colors.

Objective 2

Students will understand that colors are used to communicate a mood or a message and that different colors are associated with different meanings.

Objective 3

Students will understand the difference between the two basic color modes: CMYK and RGB.

Standard 5

Students will understand that images are used to enhance publications.

Objective 1

Students will insert and transform photos using cropping, resizing, flipping, rotating, skewing, and shadowing.

Objective 2

Students will create simple drawings to include shapes, fills, colors, strokes and lines.

Objective 3

Students will select and group objects.

Objective 4

Students will have a basic understanding of layering including text wrap, and opacity/watermarks.

Objective 5

Students will understand pixels as a unit of measurement for images and how to select high quality images.

Objective 6

Students will understand the differences between raster/bitmap and vector images.

Standard 6

Students will demonstrate an understanding of ethics related to the use of images and text.

Objective 1

Students will understand the difference between royalty free and copyrighted images and text.

Objective 2

Students will understand the process of obtaining and citing permission for copyrighted works.

Performance Objectives:

1. Students will create a document utilizing the basic design principles listed in standard two.
2. Students will create a document demonstrating knowledge of typography listed in standard three.
3. Students will create a document utilizing color as listed in standard four.
4. Students will create a document incorporating images as listed in standard five.