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ABSTRACT

Developed through a modified DACUM (Developing a Curriculum) process involving business, industry, labor, and community agency representatives in Ohio, this document is a comprehensive and verified employer competency profile for accounting occupations. The list contains units (with and without subunits), competencies, and competency builders that identify the skills needed to enter accounting. The occupational, academic, and employability skills for this occupational area are included. Within the outline are three levels of items: core, advancing, and futuring. Core items identify the knowledge, skills, and attitudes essential for entry-level employment. These items are required to be taught and will be the basis for questions on the state vocational competency tests. Advancing items identify the knowledge, skills, and attitudes needed to advance in the occupation; futuring items identify the knowledge, skills, and attitudes needed to enter and remain in a given occupation 3 to 4 years from now. Titles of the nine units are as follows: general accounting functions; specialized accounting functions; inventory records; office technology; records management; general office functions; communications; professionalism; and employability skills. (KC)

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OACAP

OHIO'S COMPETENCY ANALYSIS PROFILE

ACCOUNTING

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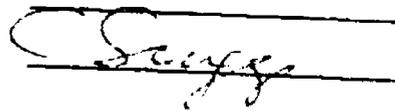
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What is OCAP?

"A comprehensive and verified employer competency list will be developed and kept current for each program." This is the second objective of Imperative 3 of the *Action Plan for Accelerating the Modernization of Vocational Education: Ohio's Future at Work*. Ohio's Competency Analysis Profile (OCAP) lists are the Division of Vocational and Career Education's response to that objective. OCAP lists evolve from a modified DACUM process involving business, industry, labor, and community agency representatives from throughout Ohio. The OCAP process is directed by the Vocational Instructional Materials Laboratory at The Ohio State University's Center on Education and Training for Employment.

How is OCAP used?

Each OCAP contains units (with and without subunits), competencies, and competency builders that identify the occupational, academic*, and employability skills needed to enter a given occupation or occupational area. Within that outline there are three levels of items: core, advancing, and futuring. Core items identify the knowledge, skills, and attitudes essential for entry-level employment. These items are required to be taught and will be the basis for questions on the state vocational competency tests (scheduled to begin in school year 1993-94). Advancing items (marked with one asterisk) identify the knowledge, skills, and attitudes needed to advance in a given occupation. Futuring items (marked with two asterisks) identify the knowledge, skills, and attitudes needed to enter and remain in a given occupation three to four years from now.

School districts may add as many units, subunits, competencies, and/or competency builders as desired to reflect local employment needs, trends, and specialties. Local advisory committees should be actively involved in the identification and verification of additional items. Using OCAP lists, instructors will be able to formulate their vocational courses of study and monitor competency gains via the new criterion-referenced competency testing program that will be directly tied to the competencies identified on the OCAP lists.

*Academic competencies have not been identified for all OCAPs. At a later date math, communication, and science competencies will be released.

The Employability Skills portion of this list was verified by the following employer panel:

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OHIO COMPETENCY ANALYSIS PROFILE

ACCOUNTING

UNIT 1: General Accounting Functions

COMPETENCY 1.0.1: Apply mathematical skill.

COMPETENCY BUILDERS:

- 1.0.1.1 Solve addition, subtraction, multiplication, and division problems manually
- 1.0.1.2 Solve addition, subtraction, multiplication, and division problems using a calculator
- 1.0.1.3 Apply number relations
- 1.0.1.4 Apply measurements
- 1.0.1.5 Perform data analysis and probability
- 1.0.1.6 Compute business and financial data
- 1.0.1.7 Design and apply algebraic formulas

COMPETENCY 1.0.2: Maintain journals and ledgers

COMPETENCY BUILDERS:

- 1.0.2.1 Verify source documents
- 1.0.2.2 Apply mathematical skills
- 1.0.2.3 Apply bookkeeping fundamentals
- 1.0.2.4 Apply basic, generally accepted accounting principles and procedures
- 1.0.2.5 Analyze business transactions
- 1.0.2.6 Journalize transaction entries
- 1.0.2.7 Post transaction entries to ledger
- 1.0.2.8 Balance ledger accounts

* Advancing
** Futuring

Accounting--8/91

COMPETENCY 1.0.3: Process end-of-fiscal-period information

COMPETENCY BUILDERS:

- 1.0.3.1 Apply mathematical skills
- 1.0.3.2 Apply bookkeeping fundamentals
- 1.0.3.3 Apply basic, generally accepted accounting principles and procedures
- 1.0.3.4 Prepare worksheet
- 1.0.3.5 Prepare trial balance
- 1.0.3.6 Journalize basic adjusting, closing, and reversing entries
- 1.0.3.7 Post basic adjusting, closing, and reversing entries
- 1.0.3.8 Prepare post-closing trial balances
- 1.0.3.9 Prepare basic income statement
- 1.0.3.10 Prepare basic balance sheet
- 1.0.3.11 Prepare basic capital statement

UNIT 2: Specialized Accounting Functions

SUBUNIT 2.1: Purchases and Payables

COMPETENCY 2.1.1: Process purchase orders

COMPETENCY BUILDERS:

- 2.1.1.1 Identify and verify source documents
- 2.1.1.2 Apply mathematical skills
- 2.1.1.3 Apply bookkeeping fundamentals
- 2.1.1.4 Apply basic, generally accepted accounting principles and procedures
- 2.1.1.5 Verify purchase requisitions
- 2.1.1.6 Prepare purchase orders and related documents
- 2.1.1.7 Prepare related records

* Advancing
** Futuring

COMPETENCY 2.1.2: Process purchase invoices

COMPETENCY BUILDERS:

- 2.1.2.1 Compare and verify purchase invoices with purchase orders, receiving reports, and packing slips
- 2.1.2.2 Recalculate invoices
- 2.1.2.3 Apply mathematical skills
- 2.1.2.4 Apply bookkeeping fundamentals
- 2.1.2.5 Apply basic, generally accepted accounting principles and procedures
- 2.1.2.6 Journalize purchase invoice entries
- 2.1.2.7 Post purchase invoice entries

COMPETENCY 2.1.3: Process purchase returns and allowances

COMPETENCY BUILDERS:

- 2.1.3.1 Verify purchase returns and allowances
- 2.1.3.2 Apply mathematical skills
- 2.1.3.3 Apply bookkeeping fundamentals
- 2.1.3.4 Apply basic, generally accepted accounting principles and procedures
- 2.1.3.5 Issue debit memorandums
- 2.1.3.6 Journalize purchase returns and allowance entries
- 2.1.3.7 Post purchase return and allowance entries

COMPETENCY 2.1.4: Process accounts payables

COMPETENCY BUILDERS:

- 2.1.4.1 Identify source documents
- 2.1.4.2 Apply mathematical skills
- 2.1.4.3 Apply bookkeeping fundamentals
- 2.1.4.4 Apply basic, generally accepted accounting principles and procedures
- 2.1.4.5 Journalize payable entries
- 2.1.4.6 Post payable entries
- 2.1.4.7 Maintain subsidiary records
- 2.1.4.8 Reconcile statements of accounts
- 2.1.4.9 Prepare schedule of accounts payable

- * Advancing
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Accounting--8/91

COMPETENCY 2.1.5: Process purchase, payables, and payments

COMPETENCY BUILDERS:

- 2.1.5.1 Verify invoices, vouchers, and/or interoffice memorandums for payment
- 2.1.5.2 Apply mathematical skills
- 2.1.5.3 Apply bookkeeping fundamentals
- 2.1.5.4 Apply basic, generally accepted accounting principles and procedures
- 2.1.5.5 Determine purchase discounts
- 2.1.5.6 Prepare checks or electronic transfers
- 2.1.5.7 Mark source documents paid
- 2.1.5.8 Prepare related records
- 2.1.5.9 Journalize payment entries
- 2.1.5.10 Post payment entries
- 2.1.5.11 Adjust subsidiary records

COMPETENCY 2.1.6: Process notes and interest payable

COMPETENCY BUILDERS:

- 2.1.6.1 Apply mathematical skills
- 2.1.6.2 Apply bookkeeping fundamentals
- 2.1.6.3 Apply basic, generally accepted accounting principles and procedures
- 2.1.6.4 Determine appropriate entries for notes payable*
- 2.1.6.5 Journalize note payables entries
- 2.1.6.6 Post note payables entries
- 2.1.6.7 Compute and record payment of notes payable and interest

COMPETENCY 2.1.7: Process other payables

COMPETENCY BUILDERS:

- 2.1.7.1 Apply mathematical skills
- 2.1.7.2 Apply bookkeeping fundamentals
- 2.1.7.3 Apply basic, generally accepted accounting principles and procedures
- 2.1.7.4 Determine appropriate entries*
- 2.1.7.5 Journalize entries
- 2.1.7.6 Post entries

* Advancing

** Futuring

UNIT 2: Specialized Accounting Functions

SUBUNIT 2.2: Sales and Receivables

COMPETENCY 2.2.1: Process invoices

COMPETENCY BUILDERS:

- 2.2.1.1 Verify customers' orders
- 2.2.1.2 Apply mathematical skills
- 2.2.1.3 Apply bookkeeping fundamentals
- 2.2.1.4 Apply basic, generally accepted accounting principles and procedures
- 2.2.1.5 Prepare invoice and related documents

COMPETENCY 2.2.2: Process receivables

COMPETENCY BUILDERS:

- 2.2.2.1 Verify sales invoices
- 2.2.2.2 Apply mathematical skills
- 2.2.2.3 Apply bookkeeping fundamentals
- 2.2.2.4 Apply basic, generally accepted accounting principles and procedures
- 2.2.2.5 Journalize sales invoice entries
- 2.2.2.6 Post sales invoice entries
- 2.2.2.7 Maintain subsidiary records

COMPETENCY 2.2.3: Process sales returns and allowances

COMPETENCY BUILDERS:

- 2.2.3.1 Verify sales returns and allowances
- 2.2.3.2 Apply mathematical skills
- 2.2.3.3 Apply bookkeeping fundamentals
- 2.2.3.4 Apply basic, generally accepted accounting principles and procedures
- 2.2.3.5 Prepare credit memorandums
- 2.2.3.6 Journalize sales returns and allowance entries
- 2.2.3.7 Post sales return and allowance entries
- 2.2.3.8 Adjust subsidiary records

* Advancing
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COMPETENCY 2.2.4: Process uncollectible accounts

COMPETENCY BUILDERS:

- 2.2.4.1 Apply company policies and procedures
- 2.2.4.2 Apply mathematical skills
- 2.2.4.3 Apply bookkeeping fundamentals
- 2.2.4.4 Apply basic, generally accepted accounting principles and procedures
- 2.2.4.5 Journalize uncollectible account entries
- 2.2.4.6 Post uncollectible account entries
- 2.2.4.7 Adjust subsidiary records
- 2.2.4.8 Prepare schedule of aged accounts receivable
- 2.2.4.9 Prepare related documents

COMPETENCY 2.2.5: Process sales, receivables, and collections

COMPETENCY BUILDERS:

- 2.2.5.1 Verify checks, money orders, credit card receipts, and cash
- 2.2.5.2 Prepare cash proofs
- 2.2.5.3 Prepare deposits
- 2.2.5.4 Apply mathematical skills
- 2.2.5.5 Apply bookkeeping fundamentals
- 2.2.5.6 Apply basic, generally accepted accounting principles and procedures
- 2.2.5.7 Verify sales discounts
- 2.2.5.8 Compare receipts with amount due
- 2.2.5.9 Prepare related documents
- 2.2.5.10 Journalize receipt entries
- 2.2.5.11 Post receipt entries
- 2.2.5.12 Adjust subsidiary records

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COMPETENCY 2.2.6: Process notes and interest receivables

COMPETENCY BUILDERS:

- 2.2.6.1 Apply mathematical skills
- 2.2.6.2 Apply bookkeeping fundamentals
- 2.2.6.3 Apply basic, generally accepted accounting principles and procedures
- 2.2.6.4 Determine appropriate entries for notes receivable*
- 2.2.6.5 Journalize notes receivable entries
- 2.2.6.6 Post notes receivable entries
- 2.2.6.7 Compute and record principal and interest of notes receivable entries

COMPETENCY 2.2.7: Process other receipts

COMPETENCY BUILDERS:

- 2.2.7.1 Apply mathematical skills
- 2.2.7.2 Apply bookkeeping fundamentals
- 2.2.7.3 Apply basic, generally accepted accounting principles and procedures
- 2.2.7.4 Determine appropriate entries*
- 2.2.7.5 Journalize entries
- 2.2.7.6 Post entries

UNIT 2: Specialized Accounting Functions

SUBUNIT 2.3: Banking and Petty Cash

COMPETENCY 2.3.1: Perform checking account functions

COMPETENCY BUILDERS:

- 2.3.1.1 Apply mathematical skills
- 2.3.1.2 Apply bookkeeping fundamentals
- 2.3.1.3 Apply basic, generally accepted accounting principles and procedures
- 2.3.1.4 Reconcile bank statement
- 2.3.1.5 Journalize entries
- 2.3.1.6 Post entries
- 2.3.1.7 File checks and deposit slips

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COMPETENCY 2.3.2: Establish and maintain petty cash fund

COMPETENCY BUILDERS:

- 2.3.2.1 Establish petty cash fund
- 2.3.2.2 Apply mathematical skills
- 2.3.2.3 Apply bookkeeping fundamentals
- 2.3.2.4 Apply basic, generally accepted accounting principles and procedures
- 2.3.2.5 Process petty cash vouchers
- 2.3.2.6 Reconcile petty cash fund
- 2.3.2.7 Replenish petty cash fund
- 2.3.2.8 Journalize petty cash transaction entries
- 2.3.2.9 Post petty cash transaction entries

UNIT 2: Specialized Accounting Functions

SUBUNIT 2.4: Managerial Accounting

COMPETENCY 2.4.1: Process accruals and deferrals (prepaid expenses and unearned revenue) items*

COMPETENCY BUILDERS:

- 2.4.1.1 Apply mathematical skills*
- 2.4.1.2 Apply bookkeeping fundamentals*
- 2.4.1.3 Apply basic, generally accepted accounting principles and procedures*
- 2.4.1.4 Journalize accrued and deferred liability and revenue entries*
- 2.4.1.5 Post accrued and deferred liability and revenue entries*
- 2.4.1.6 Journalize reversing entries as required*
- 2.4.1.7 Post reversing entries*

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COMPETENCY 2.4.2: Update plant and equipment assets*

COMPETENCY BUILDERS:

- 2.4.2.1 Apply mathematical skills*
- 2.4.2.2 Apply bookkeeping fundamentals*
- 2.4.2.3 Apply basic, generally accepted accounting principles and procedures*
- 2.4.2.4 Distinguish between revenue and capital expenditures*
- 2.4.2.5 Journalize plant and equipment asset entries*
- 2.4.2.6 Post plant and equipment asset entries*
- 2.4.2.7 Calculate and journalize depreciation entries*
- 2.4.2.8 Post depreciation entries*
- 2.4.2.9 Journalize disposal of plant and equipment asset entries*
- 2.4.2.10 Post disposal of plant and equipment asset entries*

COMPETENCY 2.4.3: Process cost accounting information*

COMPETENCY BUILDERS:

- 2.4.3.1 Apply mathematical skills*
- 2.4.3.2 Apply bookkeeping fundamentals*
- 2.4.3.3 Apply basic, generally accepted accounting principles and procedures*
- 2.4.3.4 Compute cost of goods produced*
- 2.4.3.5 Compute cost of goods sold*
- 2.4.3.6 Journalize cost of goods produced and sold entries*
- 2.4.3.7 Post cost of goods produced and sold entries*
- 2.4.3.8 Compute value of ending work-in-process inventory*
- 2.4.3.9 Prepare cost production reports*
- 2.4.3.10 Prepare related records*

COMPETENCY 2.4.4: Perform managerial accounting*

COMPETENCY BUILDERS:

- 2.4.4.1 Apply mathematical skills*
- 2.4.4.2 Apply bookkeeping fundamentals*
- 2.4.4.3 Apply basic, generally accepted accounting principles and procedures*
- 2.4.4.4 Prepare budgets*
- 2.4.4.5 Prepare comparative financial statement*
- 2.4.4.6 Prepare cash flow statement*
- 2.4.4.7 Prepare cost and revenue analysis*
- 2.4.4.8 Prepare financial statements analysis*
- 2.4.4.9 Interpret financial statements*
- 2.4.4.10 Make financial decisions*

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UNIT 2: Specialized Accounting Functions

SUBUNIT 2.5: Payroll and Related Records

COMPETENCY 2.5.1: Obtain and process employee payroll records

COMPETENCY BUILDERS:

- 2.5.1.1 Apply mathematical skills
- 2.5.1.2 Apply bookkeeping fundamentals
- 2.5.1.3 Apply basic, generally accepted accounting principles and procedures
- 2.5.1.4 Obtain required employee forms
- 2.5.1.5 Set up employee payroll records
- 2.5.1.6 Update employee earnings records
- 2.5.1.7 Update employee benefits records
- 2.5.1.8 Prepare payroll distribution forms

COMPETENCY 2.5.2: Process payroll

COMPETENCY BUILDERS:

- 2.5.2.1 Apply mathematical skills
- 2.5.2.2 Apply bookkeeping fundamentals
- 2.5.2.3 Apply basic, generally accepted accounting principles and procedures
- 2.5.2.4 Calculate regular and overtime hours
- 2.5.2.5 Compute gross earnings
- 2.5.2.6 Compute deductions
- 2.5.2.7 Compute net pay
- 2.5.2.8 Prepare earnings records and payroll register
- 2.5.2.9 Post payroll and deduction entries
- 2.5.2.10 Prepare payroll checks

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COMPETENCY 2.5.3: Process employer's payroll taxes*

COMPETENCY BUILDERS:

- 2.5.3.1 Apply mathematical skills*
- 2.5.3.2 Apply bookkeeping fundamentals*
- 2.5.3.3 Apply basic, generally accepted accounting principles and procedures*
- 2.5.3.4 Interpret and apply payroll laws and regulations*
- 2.5.3.5 Prepare required tax deposits/payments*
- 2.5.3.6 Prepare payroll tax returns as required*
- 2.5.3.7 Prepare employee tax forms and reports as required*
- 2.5.3.8 Prepare payroll tax checks*
- 2.5.3.9 Journalize employer's payroll tax entries*
- 2.5.3.10 Post employer's payroll tax entries*

UNIT 3: Inventory Records

COMPETENCY 3.0.1: Maintain inventory records

COMPETENCY BUILDERS:

- 3.0.1.1 Apply mathematical skills
- 3.0.1.2 Apply bookkeeping fundamentals
- 3.0.1.3 Apply basic, generally accepted accounting principles and procedures
- 3.0.1.4 Record inventory purchases
- 3.0.1.5 Record inventory sales
- 3.0.1.6 Verify inventories
- 3.0.1.7 Compute inventory value*
- 3.0.1.8 Journalize inventory-adjusting entries*
- 3.0.1.9 Post inventory entries

COMPETENCY 3.0.2: Process inventory

COMPETENCY BUILDERS:

- 3.0.2.1 Issue purchase requisitions
- 3.0.2.2 Update inventory records
- 3.0.2.3 Produce inventory reports

* Advancing
** Futuring

UNIT 4: Office Technology

COMPETENCY 4.0.1: Perform automated accounting functions

COMPETENCY BUILDERS:

- 4.0.1.1 Read, interpret, and follow written instructions
- 4.0.1.2 Interpret and follow oral instructions
- 4.0.1.3 Clarify instructions
- 4.0.1.4 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 4.0.1.5 Apply basic computer skills
- 4.0.1.6 Operate equipment
- 4.0.1.7 Key data on numeric keyboard using the touch system
- 4.0.1.8 Apply bookkeeping fundamentals
- 4.0.1.9 Apply basic, generally accepted accounting principles and procedures
- 4.0.1.10 Apply mathematical skills
- 4.0.1.11 Perform general and specialized accounting functions
- 4.0.1.12 Proofread, edit, and correct accounting records and statements
- 4.0.1.13 Store, save, and retrieve accounting records and statements
- 4.0.1.14 Print accounting records and statements

COMPETENCY 4.0.2: Perform spreadsheet functions

COMPETENCY BUILDERS:

- 4.0.2.1 Read, interpret, and follow written instructions
- 4.0.2.2 Interpret and follow oral instructions
- 4.0.2.3 Clarify instructions
- 4.0.2.4 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 4.0.2.5 Apply basic computer skills
- 4.0.2.6 Operate equipment
- 4.0.2.7 Create/format spreadsheet
- 4.0.2.8 Use basic spreadsheet functions
- 4.0.2.9 Enter data on spreadsheet
- 4.0.2.10 Export/import spreadsheet files to word processing, graphics and database files
- 4.0.2.11 Proofread, edit, and correct spreadsheet data
- 4.0.2.12 Store, save, and retrieve spreadsheet
- 4.0.2.13 Print spreadsheet

- * Advancing
- ** Futuring

COMPETENCY 4.0.3: Perform database functions

COMPETENCY BUILDERS:

- 4.0.3.1 Read, interpret, and follow written instructions
- 4.0.3.2 Interpret and follow oral instructions
- 4.0.3.3 Clarify instructions
- 4.0.3.4 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 4.0.3.5 Apply basic computer skills
- 4.0.3.6 Operate equipment
- 4.0.3.7 Create/format database
- 4.0.3.8 Enter elements (data) into database
- 4.0.3.9 Proofread, edit, and correct database
- 4.0.3.10 Design report formats
- 4.0.3.11 Apply DBMS commands menu
- 4.0.3.12 Export database files to word processing files
- 4.0.3.13 Sort database
- 4.0.3.14 Store, save, and retrieve database
- 4.0.3.15 Print reports

COMPETENCY 4.0.4: Perform computer business graphics

COMPETENCY BUILDERS:

- 4.0.4.1 Read, interpret, and follow written instructions
- 4.0.4.2 Interpret and follow oral instructions
- 4.0.4.3 Clarify instructions
- 4.0.4.4 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 4.0.4.5 Apply basic computer skills
- 4.0.4.6 Operate equipment
- 4.0.4.7 Create graphics
- 4.0.4.8 Merge graphics files with word processing, database, or spreadsheet files
- 4.0.4.9 Proofread, edit, and correct graphics
- 4.0.4.10 Store, save, and retrieve graphics
- 4.0.4.11 Print graphics

- * Advancing
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COMPETENCY 4.0.5: Perform word processing functions

COMPETENCY BUILDERS:

- 4.0.5.1 Read, interpret, and follow written instructions
- 4.0.5.2 Interpret and follow oral instructions
- 4.0.5.3 Clarify instructions
- 4.0.5.4 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 4.0.5.5 Apply basic computer skills
- 4.0.5.6 Operate equipment
- 4.0.5.7 Gather materials and supplies
- 4.0.5.8 Keyboard documents
- 4.0.5.9 Compose documents at keyboard
- 4.0.5.10 Integrate database, spreadsheet, and graphics files
- 4.0.5.11 Apply communication skills
- 4.0.5.12 Save, store, and retrieve documents
- 4.0.5.13 Print documents

COMPETENCY 4.0.6: Apply telecommunications functions

COMPETENCY BUILDERS:

- 4.0.6.1 Read, interpret, and follow written instructions
- 4.0.6.2 Interpret and follow oral instructions
- 4.0.6.3 Clarify instructions
- 4.0.6.4 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 4.0.6.5 Operate equipment
- 4.0.6.6 Transmit facsimile
- 4.0.6.7 Use electronic mail
- 4.0.6.8 Use voice messaging
- 4.0.6.9 Use teleconferencing

- * Advancing
- ** Futuring

UNIT 5: Records Management

COMPETENCY 5.0.1: Manage filing system

COMPETENCY BUILDERS:

- 5.0.1.1 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 5.0.1.2 Create new files
- 5.0.1.3 Update files
- 5.0.1.4 Maintain filing system
- 5.0.1.5 Determine, update, and follow retention schedule
- 5.0.1.6 Consolidate, archive, and/or destroy files
- 5.0.1.7 Secure files for legality and confidentiality

COMPETENCY 5.0.2: File documents

COMPETENCY BUILDERS:

- 5.0.2.1 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 5.0.2.2 Prepare materials for filing
- 5.0.2.3 Sort documents
- 5.0.2.4 Apply cross-referencing and logging systems
- 5.0.2.5 Store documents

COMPETENCY 5.0.3: Retrieve documents

COMPETENCY BUILDERS:

- 5.0.3.1 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 5.0.3.2 Locate documents
- 5.0.3.3 Apply cross-referencing rules
- 5.0.3.4 Remove and charge (sign) out documents

* Advancing
** Futuring

UNIT 6: General Office Functions

COMPETENCY 6.0.1: Perform telephone operations

COMPETENCY BUILDERS:

- 6.0.1.1 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 6.0.1.2 Display telephone etiquette
- 6.0.1.3 Operate equipment
- 6.0.1.4 Receive and route calls
- 6.0.1.5 Screen calls
- 6.0.1.6 Listen carefully and clarify information
- 6.0.1.7 Record messages
- 6.0.1.8 Relay messages timely
- 6.0.1.9 Place calls
- 6.0.1.10 Log long-distance calls
- 6.0.1.11 Develop telephone number directories
- 6.0.1.12 Maintain telephone number directories

COMPETENCY 6.0.2: Perform mail functions

COMPETENCY BUILDERS:

- 6.0.2.1 Identify various mail and delivery services
- 6.0.2.2 Process incoming mail
- 6.0.2.3 Process outgoing mail
- 6.0.2.4 Operate equipment

COMPETENCY 6.0.3: Research information

COMPETENCY BUILDERS:

- 6.0.3.1 Read, interpret, and follow written instructions
- 6.0.3.2 Interpret and follow oral instructions
- 6.0.3.3 Clarify instructions
- 6.0.3.4 Identify and obtain appropriate references
- 6.0.3.5 Synthesize (correlate) information
- 6.0.3.6 Compile data
- 6.0.3.7 Identify reference sources

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COMPETENCY 6.0.4: Maintain employee personnel records

COMPETENCY BUILDERS:

- 6.0.4.1 Prepare and update employee records
- 6.0.4.2 File employee records
- 6.0.4.3 Prepare appropriate reports
- 6.0.4.4 Maintain confidentiality

COMPETENCY 6.0.5: Perform copying functions

COMPETENCY BUILDERS:

- 6.0.5.1 Use manufacturers' manuals, documentation, terminology, and other reference materials
- 6.0.5.2 Operate equipment
- 6.0.5.3 Maintain equipment
- 6.0.5.4 Keep appropriate records

COMPETENCY 6.0.6: Maintain office supplies

COMPETENCY BUILDERS:

- 6.0.6.1 Budget for supplies
- 6.0.6.2 Inventory supplies
- 6.0.6.3 Prioritize requests
- 6.0.6.4 Order supplies
- 6.0.6.5 Receive and verify supplies
- 6.0.6.6 Store and secure supplies
- 6.0.6.7 Distribute supplies

COMPETENCY 6.0.7: Maintain office equipment and software

COMPETENCY BUILDERS:

- 6.0.7.1 Use manufacturers' manuals, documentation, terminology, service contracts and other reference materials
- 6.0.7.2 Identify malfunction(s)
- 6.0.7.3 Correct or report malfunction(s)
- 6.0.7.4 Prepare records
- 6.0.7.5 Maintain records
- 6.0.7.6 Update software

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COMPETENCY 6.0.8: Maintain work flow

COMPETENCY BUILDERS:

- 6.0.8.1 Organize work
- 6.0.8.2 Prioritize work
- 6.0.8.3 Apply time-management techniques
- 6.0.8.4 Monitor and communicate progress
- 6.0.8.5 Complete assigned tasks

COMPETENCY 6.0.9: Maintain a safe working environment

COMPETENCY BUILDERS:

- 6.0.9.1 Use manufacturers' manual, documentation, terminology, and other reference materials
- 6.0.9.2 Observe all government and/or company rules and regulations
- 6.0.9.3 Practice office safety

UNIT 7: Communications

COMPETENCY 7.0.1: Apply communication skills

COMPETENCY BUILDERS:

- 7.0.1.1 Read, interpret, and follow written instructions
- 7.0.1.2 Interpret and follow oral instructions
- 7.0.1.3 Clarify instructions
- 7.0.1.4 Apply basic grammar rules
- 7.0.1.5 Construct effective sentences
- 7.0.1.6 Check spelling and correct usage of words
- 7.0.1.7 Use correct punctuation, capitalization, abbreviations, and numbers
- 7.0.1.8 Proofread, edit, and correct documents
- 7.0.1.9 Refine verbal and non-verbal communication skills
- 7.0.1.10 Write and speak concisely
- 7.0.1.11 Use effective listening skills
- 7.0.1.12 Participate in group discussions
- 7.0.1.13 Write legibly

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COMPETENCY 7.0.2: Compose documents

COMPETENCY BUILDERS:

- 7.0.2.1 Evaluate audience
- 7.0.2.2 Collect data
- 7.0.2.3 Organize data
- 7.0.2.4 Draft documents
- 7.0.2.5 Apply communication skills
- 7.0.2.6 Prepare final documents

COMPETENCY 7.0.3: Prepare and deliver oral presentations*

COMPETENCY BUILDERS:

- 7.0.3.1 Evaluate audience
- 7.0.3.2 Gather information
- 7.0.3.3 Compose presentation outline
- 7.0.3.4 Prepare presentation materials
- 7.0.3.5 Deliver speech using verbal and non-verbal communication skills
- 7.0.3.6 Obtain feedback

COMPETENCY 7.0.4: Perform customer service functions

COMPETENCY BUILDERS:

- 7.0.4.1 Greet customers
- 7.0.4.2 Provide information
- 7.0.4.3 Apply communication skills
- 7.0.4.4 Project positive company image
- 7.0.4.5 Treat customer with respect
- 7.0.4.6 Instill client confidence

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UNIT 8: Professionalism

COMPETENCY 8.0.1: Practice work ethics

COMPETENCY BUILDERS:

- 8.0.1.1 Be punctual
- 8.0.1.2 Be dependable
- 8.0.1.3 Employ characteristics and responsibilities of teamwork
- 8.0.1.4 Participate in democratic process
- 8.0.1.5 Use time-management techniques
- 8.0.1.6 Be flexible
- 8.0.1.7 Show initiative
- 8.0.1.8 Apply organizational techniques
- 8.0.1.9 Be self-confident
- 8.0.1.10 Recognize constructive criticism from evaluation and implement change
- 8.0.1.11 Take pride in work
- 8.0.1.12 Be honest
- 8.0.1.13 Be empathetic toward others
- 8.0.1.14 Resolve conflict
- 8.0.1.15 Manage stress positively
- 8.0.1.16 Handle office politics
- 8.0.1.17 Maintain confidentiality in handling discretionary issues
- 8.0.1.18 Perform decision-making, problem-solving, and prioritizing activities
- 8.0.1.19 Be loyal
- 8.0.1.20 Avoid personal activities during work hours

COMPETENCY 8.0.2: Use job-related reference materials

COMPETENCY BUILDERS:

- 8.0.2.1 Identify needed reference materials
- 8.0.2.2 Locate and apply information abstracted from reference materials
- 8.0.2.3 Assemble reference materials
- 8.0.2.4 Use reference materials
- 8.0.2.5 Create original reference materials

COMPETENCY 8.0.3: Comply with employment contract and company policies and procedures

COMPETENCY BUILDERS:

- 8.0.3.1 Obtain and read employment contract and manual
- 8.0.3.2 Follow proper procedures

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COMPETENCY 8.0.4: Project professional image

COMPETENCY BUILDERS:

- 8.0.4.1 Exhibit professional appearance
- 8.0.4.2 Exhibit professional manners
- 8.0.4.3 Project professional attitude
- 8.0.4.4 Recognize accounting's vital role in organization

COMPETENCY 8.0.5: Achieve company/industry goals

COMPETENCY BUILDERS:

- 8.0.5.1 Determine responsibility in relation to goals
- 8.0.5.2 Set performance standards for each goal
- 8.0.5.3 Communicate goals with supervisor and peers
- 8.0.5.4 Monitor progress with feedback
- 8.0.5.5 Accomplish tasks

COMPETENCY 8.0.6: Explore professional development

COMPETENCY BUILDERS:

- 8.0.6.1 Examine career opportunities
- 8.0.6.2 Develop a mentor relationship
- 8.0.6.3 Develop a career plan
- 8.0.6.4 Manage professional growth
- 8.0.6.5 Select and participate in meetings, workshops, conferences, and professional organizations
- 8.0.6.6 Participate in formal education/training opportunities

COMPETENCY 8.0.7: Conduct training

COMPETENCY BUILDERS:

- 8.0.7.1 Secure training resources, materials, and equipment
- 8.0.7.2 Assess training needs
- 8.0.7.3 Train employees
- 8.0.7.4 Observe and evaluate progress
- 8.0.7.5 Provide appropriate feedback

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UNIT 9: Employability Skills

SUBUNIT 9.1: Career Development

COMPETENCY 9.1.1: Investigate career options

COMPETENCY BUILDERS:

- 9.1.1.1 Determine interests and aptitudes
- 9.1.1.2 Identify career options
- 9.1.1.3 Research occupations matching interests and aptitudes
- 9.1.1.4 Select career(s) that best match(es) interests and aptitudes
- 9.1.1.5 Identify advantages and disadvantages of career options, including nontraditional careers
- 9.1.1.6 Assess differences in wages, annual incomes, and job opportunities based on geographic location
- 9.1.1.7 Develop a career plan

COMPETENCY 9.1.2: Analyze potential barriers to employment

COMPETENCY BUILDERS:

- 9.1.2.1 Identify common barriers to employment
- 9.1.2.2 Develop strategies to overcome employment barriers

UNIT 9: Employability Skills

SUBUNIT 9.2: Decision Making and Problem Solving

COMPETENCY 9.2.1: Apply decision-making techniques in the workplace

COMPETENCY BUILDERS:

- 9.2.1.1 Identify the decision to be made
- 9.2.1.2 Compare alternatives
- 9.2.1.3 Determine consequences of each alternative
- 9.2.1.4 Make decisions based on values and goals
- 9.2.1.5 Evaluate the decision made

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COMPETENCY 9.2.2: Apply problem-solving techniques in the workplace

COMPETENCY BUILDERS:

- 9.2.2.1 Diagnose the problem and its causes
- 9.2.2.2 Identify alternatives and their consequences in relation to the problem
- 9.2.2.3 Examine multicultural and nonsexist dimensions of problem solving
- 9.2.2.4 Utilize resources to explore possible solutions to the problem
- 9.2.2.5 Compare and contrast the advantages and disadvantages of each solution
- 9.2.2.6 Determine appropriate action
- 9.2.2.7 Evaluate results

UNIT 9: Employability Skills

SUBUNIT 9.3: Work Ethic

COMPETENCY 9.3.1: Evaluate the relationship of self-esteem to work ethic

COMPETENCY BUILDERS:

- 9.3.1.1 Identify special characteristics and abilities in self and others
- 9.3.1.2 Identify internal and external factors that affect self-esteem

COMPETENCY 9.3.2: Analyze the relationship of personal values and goals to work ethic both in and out of the workplace

COMPETENCY BUILDERS:

- 9.3.2.1 Distinguish between values and goals
- 9.3.2.2 Determine the importance of values and goals
- 9.3.2.3 Evaluate how values affect goals
- 9.3.2.4 Identify short-term and long-term goals
- 9.3.2.5 Prioritize personal goals
- 9.3.2.6 Describe how personal values are reflected in work ethic
- 9.3.2.7 Describe how interactions in the workplace affect personal work ethic
- 9.3.2.8 Examine how life changes affect personal work ethic

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COMPETENCY 9.3.3: Demonstrate work ethic

COMPETENCY BUILDERS:

- 9.3.3.1 Examine factors that influence work ethic
- 9.3.3.2 Exhibit characteristics that reflect an appropriate work ethic

UNIT 9: Employability Skills

SUBUNIT 9.4: Job-Seeking Skills

COMPETENCY 9.4.1: Prepare for employment

COMPETENCY BUILDERS:

- 9.4.1.1 Identify traditional and nontraditional employment sources
- 9.4.1.2 Utilize employment sources
- 9.4.1.3 Research job opportunities, including nontraditional careers
- 9.4.1.4 Interpret equal employment opportunity laws
- 9.4.1.5 Explain the critical importance of personal appearance, hygiene, and demeanor throughout the employment process
- 9.4.1.6 Prepare for generic employment tests and those specific to an occupation/organization

COMPETENCY 9.4.2: Design a résumé

COMPETENCY BUILDERS:

- 9.4.2.1 Identify personal strengths and weaknesses
- 9.4.2.2 List skills and/or abilities, career objective(s), accomplishments/achievements, educational background, and work experience
- 9.4.2.3 Demonstrate legible written communication skills using correct grammar, spelling, and concise wording
- 9.4.2.4 Complete résumé using various formats
- 9.4.2.5 Secure references

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COMPETENCY 9.4.3: Complete and process job application forms

COMPETENCY BUILDERS:

- 9.4.3.1 Explain the importance of an application form
- 9.4.3.2 Identify ways to obtain job application forms
- 9.4.3.3 Describe methods for handling illegal questions on job application forms
- 9.4.3.4 Demonstrate legible written communications skills using correct grammar, spelling, and concise wording
- 9.4.3.5 Return application to proper person, request interview, and follow up

COMPETENCY 9.4.4: Demonstrate interviewing skills

COMPETENCY BUILDERS

- 9.4.4.1 Investigate interview environment and procedures
- 9.4.4.2 Explain the critical importance of personal appearance, hygiene, and demeanor
- 9.4.4.3 Demonstrate question and answer techniques
- 9.4.4.4 Demonstrate methods for handling difficult and/or illegal interview questions

COMPETENCY 9.4.5: Secure employment

COMPETENCY BUILDERS:

- 9.4.5.1 Identify present and future employment opportunities within an occupation/organization
- 9.4.5.2 Research the organization/company
- 9.4.5.3 Use follow-up techniques to enhance employment potential
- 9.4.5.4 Compare and evaluate job offers

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UNIT 9: Employability Skills

SUBUNIT 9.5: Job Retention Skills

COMPETENCY 9.5.1: Analyze the organizational structure of the workplace

COMPETENCY BUILDERS:

- 9.5.1.1 Identify and evaluate employer expectations regarding job performance, work habits, attitudes, personal appearance, and hygiene
- 9.5.1.2 Be aware of and obey all company policies and procedures
- 9.5.1.3 Examine the role/relationship between employee and employer
- 9.5.1.4 Recognize opportunities for advancement and reasons for termination

COMPETENCY 9.5.2: Maintain positive relations with others

COMPETENCY BUILDERS:

- 9.5.2.1 Exhibit appropriate work habits and attitude
- 9.5.2.2 Identify behaviors to establish successful working relationships
- 9.5.2.3 Cooperate and compromise through teamwork and group participation
- 9.5.2.4 Identify alternatives for dealing with harassment, bias, and discrimination based on race, color, national origin, sex, religion, handicap, or age

UNIT 9: Employability Skills

SUBUNIT 9.6: Job Advancement

COMPETENCY 9.6.1: Analyze opportunities for personal and career growth

COMPETENCY BUILDERS:

- 9.6.1.1 Determine opportunities within an occupation/organization
- 9.6.1.2 Compare and contrast other opportunities
- 9.6.1.3 List benefits of job advancement
- 9.6.1.4 Evaluate factors involved when assuming a new position within or outside an occupation/organization

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COMPETENCY 9.6.2: Exhibit characteristics needed for advancement

COMPETENCY BUILDERS:

- 9.6.2.1 Display a positive attitude
- 9.6.2.2 Demonstrate knowledge of a position
- 9.6.2.3 Perform quality work
- 9.6.2.4 Adapt to changing situations and technology
- 9.6.2.5 Demonstrate capability for different positions
- 9.6.2.6 Participate in continuing education/training programs
- 9.6.2.7 Respect, accept, and work with ALL individuals in the workplace

UNIT 9: Employability Skills

SUBUNIT 9.7: Technology in the Workplace

COMPETENCY 9.7.1: Assess the impact of technology in the workplace

COMPETENCY BUILDERS:

- 9.7.1.1 Cite how past business/industry practices have influenced present business/industry processes
- 9.7.1.2 Investigate the use of technology in the workplace
- 9.7.1.3 Analyze how present skills can be applied to learning new technologies

COMPETENCY 9.7.2: Use a variety of technological applications

COMPETENCY BUILDERS:

- 9.7.2.1 Explore basic mathematical, scientific, computer, and technological principles
- 9.7.2.2 Use technology to accomplish assigned tasks
- 9.7.2.3 Create solutions to problems using technical means

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UNIT 9: Employability Skills

SUBUNIT 9.8: Lifelong Learning

COMPETENCY 9.8.1: Apply lifelong learning to individual situations

COMPETENCY BUILDERS:

- 9.8.1.1 Define lifelong learning
- 9.8.1.2 Identify factors that cause the need for lifelong learning

COMPETENCY 9.8.2: Adapt to change

COMPETENCY BUILDERS:

- 9.8.2.1 Analyze the effects of change
- 9.8.2.2 Identify reasons why goals change
- 9.8.2.3 Describe the importance of flexibility when reevaluating goals
- 9.8.2.4 Evaluate the need for continuing education/training

UNIT 9: Employability Skills

SUBUNIT 9.9: Economic Education

COMPETENCY 9.9.1: Analyze global enterprise systems

COMPETENCY BUILDERS:

- 9.9.1.1 Identify characteristics of various enterprise systems
- 9.9.1.2 Examine the relationship between competition, risk, and profit
- 9.9.1.3 Illustrate how supply and demand influence price

COMPETENCY 9.9.2: Evaluate personal money management

COMPETENCY BUILDERS:

- 9.9.2.1 Describe the need for personal management records
- 9.9.2.2 Identify methods of taxation
- 9.9.2.3 Analyze how credit affects financial security
- 9.9.2.4 Compare types and methods of investments
- 9.9.2.5 Prepare a personal budget
- 9.9.2.6 Be an informed and responsible consumer
- 9.9.2.7 Analyze the effects of advertising on the consumer

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UNIT 9: Employability Skills

SUBUNIT 9.10: Balancing Work and Family

COMPETENCY 9.10.1: Analyze the effects of family on work

COMPETENCY BUILDERS:

- 9.10.1.1 Recognize how family values, goals, and priorities are reflected in the workplace
- 9.10.1.2 Identify present and future family structures and responsibilities
- 9.10.1.3 Describe personal and family roles
- 9.10.1.4 Analyze concerns of working parent(s)
- 9.10.1.5 Examine how family responsibilities can conflict with work
- 9.10.1.6 Resolve family-related conflicts
- 9.10.1.7 Explain how to use support systems/community resources to help resolve family-related conflicts

COMPETENCY 9.10.2: Analyze the effects of work on family

COMPETENCY BUILDERS:

- 9.10.2.1 Identify responsibilities associated with paid and nonpaid work
- 9.10.2.2 Compare the advantages and disadvantages of multiple incomes
- 9.10.2.3 Examine how work can conflict with family responsibilities
- 9.10.2.4 Describe how work-related stress can affect families
- 9.10.2.5 Identify family support systems and resources

UNIT 9: Employability Skills

SUBUNIT 9.11: Citizenship in the Workplace

COMPETENCY 9.11.1: Exercise the rights and responsibilities of citizenship in the workplace

COMPETENCY BUILDERS:

- 9.11.1.1 Identify the basic rights and responsibilities of citizenship
- 9.11.1.2 Examine the history and contributions of all racial, ethnic, and cultural groups

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COMPETENCY 9.11.2: Cooperate with others in the workplace

COMPETENCY BUILDERS:

- 9.11.2.1 Identify situations in which compromise is necessary
- 9.11.2.2 Examine how individuals from various backgrounds contribute to work-related situations
- 9.11.2.3 Demonstrate initiative to facilitate cooperation
- 9.11.2.4 Give and receive constructive criticism to enhance cooperation

UNIT 9: Employability Skills

SUBUNIT 9.12: Leadership

COMPETENCY 9.12.1: Evaluate leadership styles appropriate for the workplace

COMPETENCY BUILDERS:

- 9.12.1.1 Identify characteristics of effective leaders
- 9.12.1.2 Compare leadership styles
- 9.12.1.3 Demonstrate effective delegation skills
- 9.12.1.4 Identify opportunities to lead in the workplace

COMPETENCY 9.12.2: Demonstrate effective teamwork skills

COMPETENCY BUILDERS:

- 9.12.2.1 Identify the responsibilities of a valuable group member
- 9.12.2.2 Exhibit open-mindedness
- 9.12.2.3 Identify methods of involving each member of a team
- 9.12.2.4 Contribute to the efficiency and success of a group
- 9.12.2.5 Determine ways to motivate others

COMPETENCY 9.12.3: Utilize effective communication skills

COMPETENCY BUILDERS:

- 9.12.3.1 Demonstrate the importance of listening
- 9.12.3.2 Demonstrate assertive communication
- 9.12.3.3 Recognize the importance of verbal and nonverbal cues and messages
- 9.12.3.4 Analyze written material
- 9.12.3.5 Prepare written material
- 9.12.3.6 Give and receive feedback
- 9.12.3.7 Articulate thoughts
- 9.12.3.8 Use appropriate language

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UNIT 9: Employability Skills

SUBUNIT 9.13: Entrepreneurship

COMPETENCY 9.13.1: Evaluate the role of small business in the economy

COMPETENCY BUILDERS:

- 9.13.1.1 Identify the benefits of small business to a community
- 9.13.1.2 Analyze opportunities for small business in a community

COMPETENCY 9.13.2: Examine considerations of starting a business

COMPETENCY BUILDERS:

- 9.13.2.1 Research a business idea
- 9.13.2.2 Compare various ways to become a small business owner
- 9.13.2.3 Investigate factors to consider in financing a new business
- 9.13.2.4 Evaluate entrepreneurship as a career option

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