This revised curriculum gives information on the skills and knowledge students should acquire through a business education program. The competencies listed reflect the skills that employers see as necessary for success in clerical and accounting occupations. The handbook is organized in seven sections that cover the following: (1) the concept of competency-based curriculum and the role of vocational educators in curriculum planning, implementation, and evaluation; (2) the scope, sequence, and hierarchy of business education competencies; (3) competencies and tasks for employability skills and skills in the areas of keyboarding, the free enterprise system, financial management, word processing, business communications, general office, recordkeeping/accounting, and business management; (4) course descriptions to assist school districts in developing their vocational programs; (5) a curriculum analysis matrix to be used in determining competencies for specific business education courses; (6) a sample skills card for evaluating and recording student progress; and (7) information on resources and specific materials available in Alaska and the rest of the nation.
Business Education Curriculum

Alaska Department of Education
revised 1987
Business
Education
Curriculum

Steve Cowper, Governor

Developed by the...

ALASKA DEPARTMENT OF EDUCATION
Adult and Vocational Education

William Demmert, Commissioner

Karen Ryals, Acting Director for Vocational Education

This publication was prepared with the support of U.S. Department of Education funds under the Vocational Education Act as amended 1976, PL 94-482. Copies are available from the Alaska Department of Education, Adult and Vocational Education, Alaska Vocational Materials Library, Box F, Juneau, Alaska 99811, (907) 465-2980. This publication may be duplicated.
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Foreword

This curriculum handbook is a revision and update of the Business Education Curriculum developed by the Alaska Department of Education in 1985. The advent of new technology in the workplace has altered the skills and competencies students must have in order to effectively work in clerical and accounting occupations. This revised curriculum gives information on the skills and knowledge students should acquire through a business education program. The competencies listed reflect the skills which employers see as necessary for success in clerical and accounting occupations. This handbook emphasizes competencies students need, and provides educators with flexibility to develop their own programs to incorporate those competencies.

The handbook is organized in seven sections:

Section I introduces the concept of competency-based curriculum. The role of vocational educators in curriculum planning, implementation, and evaluation is also included.

Section II provides the scope, sequence, and hierarchy of business education competencies.

Section III presents the curriculum. It includes the competencies and tasks for business education instruction.

Section IV contains course descriptions to assist school districts in developing their vocational programs.

Section V contains the curriculum analysis matrix to be used in determining competencies to be included in specific business education courses.

Section VI contains a sample skills card for evaluating and recording student progress.

Section VII lists information on resources and specific materials available in Alaska and the rest of the nation.

It is recommended that all students participate in career awareness and exploration experiences to help them understand the connection between school and work and make career plans.
Acknowledgements

Special appreciation is expressed to Susan Sloan Doherty of The Northern Institute who coordinated the preparation and completion of this publication, and to Carin Smolin and Richard Steele of the Southeast Regional Resource Center, who analyzed and updated the competencies needed for business education programs.

Appreciation must also be expressed to the task force of educators who helped to develop the original Business Education Curriculum in 1985:

- Linda Green  
  Nome Beltz School
- Karen Hagglund  
  West Valley High School
- Sylvia Hughes  
  Anderson School
- Gay Sarvela  
  Palmer High School
- Sharon Weatherford  
  Rocky Mountain High School
- Jolene Workman  
  Tanana Valley Community College
- Kent Wegener  
  Petersburg High School

Thanks also go to the National Network for Curriculum Coordination in Vocational and Technical Education (NNCCVTE) and participating states for providing resource materials which improved the quality of this handbook and saved months of work.

Finally, Verdall Jackson, Curriculum Specialist for the Office of Adult and Vocational Education, must be recognized for participating in every step of the handbook’s development and for ensuring that it is a model Alaskan curriculum of the highest quality.

Karen Ryals  
Acting Director  
Office of Adult and Vocational Education  
Alaska Department of Education  
July 1987
Introduction to Competency-Based Curriculum
Competency-Based Curriculum

Vocational education should be directed toward the skills, knowledge, and attitudes needed for successful employment. Changes in technology are affecting the job requirements in business education. Such changes require business educators to continually update their curriculum in order to prepare students for competition in the job market.

An effective method for delivering vocational education is through a competency-based curriculum. This curriculum is based on a task analysis of the key occupations in business. Once a competency-based curriculum is set in place, student performance must be measured on levels of proficiency in those competencies. Thus, the critical features of competency-based education are:

1) validating competencies to be included in the curriculum; and
2) evaluation of student competency levels.

This curriculum handbook sets direction for local curriculum developers. It provides a framework for developing courses of study and lesson plans in local schools.

Curriculum Based On Competencies

Competence refers to the adequate performance of a task. The task may be evaluated according to the performance or process, the product, or both.

Competency-Based Vocational Education consists of programs that derive their content from the tasks performed in each occupation/job and assess student performance on the basis of preset performance standards.

Learning materials define the competencies the student is to learn, the criteria by which the student will be evaluated, and the conditions under which the evaluation will occur.

Competency-based instruction places emphasis on the ability to do, as well as on learning how and why. Student performance and knowledge are individually evaluated against the stated criteria, rather than against group norms.

The competency process utilizes a checklist of attitudes, knowledge and skills that are commonly needed by entry-level employees in business.

Student Performance Assessment

A curriculum becomes competency-based when students are assessed on the basis of their competence. Sample skill cards are provided in this guide for teachers who wish to use them in assessing the competency levels of their students. The card has four levels of proficiency which allow continued development of skills. The card can be used to monitor student progress as they move between business classes, between teachers and grade levels and between school and work. The completed skills card is an Important part of a placement portfolio when students begin their job searches.
Curriculum Delivery Systems

Vocational Student Leadership Organizations

Some of the competencies in this curriculum guide cannot be fully met in traditional classroom and lab settings. The Office Education Association (OEA) is a delivery system which can be integrated into the regular school program. Human relations skills as well as job skills will be enhanced by student participation in OEA. OEA activities should complement instruction in the classroom and lab. They should be integrated as a curriculum delivery system and not allowed to become an extracurricular activity.

Cooperative Work Experience/On-the-Job Training

Some of the competencies identified in this guide cannot be fully developed at a school site. A work station in the community offers realistic experiences in fulfilling the program goals in career development and human relations. Cooperative Work Experience and On-the-Job Training offer excellent vehicles for the delivery of instruction. With well developed training plans, teachers and employers can cooperate to prepare students for employment. Cooperative Work Experience and On-the-Job Training extend the instructional program beyond the availability of equipment and instructor time at the local school. Teachers and employers must maintain regular communications to assure that students are receiving a high quality experience.

The Rural Student Vocational Program (RSVP) provides a two-week fulltime work experience for students from rural areas where job stations are limited or non-existent.

The Job Training Partnership Act (JTPA) provides on-the-job experience to disadvantaged youth in both urban and rural areas.
Role of Instructor in Curriculum Planning, Implementation and Evaluation

The vocational instructor fulfills many roles which include the following responsibilities:

- Prepares a written vocational program plan.
- Develops and maintains a written program philosophy with objectives that support the philosophy.
- Maintains a written list of competencies identified as needed for the program area.
- Devises and maintains a classroom management system for implementing the curriculum materials provided for the program area.
- Evaluates the curriculum content periodically to determine curriculum changes and updates. This includes the involvement of the students (present and former), advisory committee members, and other personnel.
- Selects units of instruction and plans lesson plans based on the competencies of the occupation.
- Provides appropriate instructional materials, supplies, and equipment for the students to use.
- Reviews the instructional materials to assure that they are free from sex bias and sex role stereotyping.
- Works with an advisory committee.
- Assists and/or serves as an advisor to the appropriate student organization related to the vocational program area.
- Plans and arranges an appropriate classroom learning environment. This involves assisting students of different abilities to work at their own pace and in cases where remedial instruction is needed, securing additional help for those students.
- Reinforces basic skills of reading, communication (written and oral) and computation through vocational education experiences.
- Helps determine what objective(s) should be established for handicapped students as a part of the individual educational plan (IEP) development.
- Uses a grading procedure that is made available to all students at the beginning of their training.
- Sets an example for grooming and dress that is generally found in the occupational area in business or industry to enable students to establish appropriate standards.
Benefits of the Competency-Based Curriculum

Competency-based vocational education offers several benefits to students:

1. The competencies-tasks are directed to the student and provide measurable criteria for determining when the student has acquired the necessary knowledge and skills.

2. Students receive realistic training for the job. They become competent in tasks that are relevant to the occupation.

3. Students know what is expected of them throughout the course. The competencies are made available to them at the onset. They know what they will be doing and how well it must be done.

4. Each student is individually responsible for completing each competency attempted in the curriculum.

5. Students are not compared with other students in their accomplishments because each is expected to work according to his/her individual capabilities and learning style. Because of the various evaluation policies of different school systems, the ideal of not comparing students in determining grades is not always possible. However, the basic thrust of the competency-based program is to evaluate each student according to his/her accomplishment of each task as he/she works up to individual capability.
Program Development
The format of this curriculum was selected to aid administrators and teachers in concentrating on the skills needed for vocational training. It will assist in selecting the array of units and the delivery system which fit the school. This provides the flexibility of varying the course content to include the most valuable skills as appropriate for the scope and sequence. The primary importance is that students are able to secure foundation skills. Schools can vary their delivery systems to maximize student opportunities by:

1. Offering courses on alternate years or other planned sequences
2. Offering two or more courses in the same class
3. Providing individualized materials and instruction

A matrix is included in this guide for use in planning the courses to be offered and the content of each course.

The following chart shows the hierarchy of business education competencies:
Competencies and Tasks
Employability Skills

Competency: Identify career choices

Tasks:
- Conduct a self assessment
  - a. Assess values in relation to work
  - b. Recognize skills and aptitudes
  - c. Describe employment history and experience
  - d. Describe obstacles to employment
  - e. Use Alaska Career Information System and other career counseling publications

Identify career clusters
- a. Know specific jobs within clusters and duties
- b. Describe apprenticeship programs

Explain the use of labor market information
- a. Describe the current local labor market
- b. Identify growth/demand occupations
- c. Relate career choices to local labor market

Select a career goal
- a. Know how skills could be used in other jobs
- b. Plan for career goal
- c. Develop specific steps to reach goal

Competency: Identify careers in business

Tasks:
- Describe jobs in:
  - a. Accounting and computing occupations
  - b. Business data processing occupations
  - c. General office and administrative support occupations
  - d. Secretarial, word processing, and administrative support occupations
  - e. Office supervision and management occupations

Competency: Identify employment opportunities

Tasks:
- Identify requirements for job
- Investigate educational and occupational opportunities
- Locate resources for finding employment
- Confer with prospective employers
Competency: Prepare a resume and job application

Tasks: Explain the purposes, types and limitations of resumes

List:
- past and present work experience
- hobbies and interests
- community activities or memberships
- in-school activities or memberships
- awards, positions, or club offices
- references, including addresses and phone numbers

Competency: Write a cover letter

Tasks: Explain when and how to write a cover letter

Explain what a writing sample tells a potential employer

List the things a cover letter must include

Competency: Prepare for an interview

Tasks: Explain how to schedule an interview

List things to find out about an interview:
- date
- time
- location
- name of interviewer
- what to bring

Describe questions and responses asked in an interview

Describe the importance of knowing your strengths and weaknesses

Explain:
- proper etiquette for an interview
- the importance of being on time
- how to end an interview
- the importance of appearance (proper dress and grooming)
- the importance of body language

Competency: Follow up the Interview

Tasks: Analyze the interview

Determine whether a follow up letter or call is required

Explain how to write a thank you letter or make a follow up call
Competency: Dress appropriately on the job

Tasks:
- Describe proper dress for the job
- Discuss the importance of being neat and clean
- Explain why personal hygiene is important

List components of personal hygiene including:
- skin care
- hand care
- foot care
- hair care
- mouth care
- exercise
- diet
- adequate sleep

Competency: Understand basic concepts of human relations

Tasks:
- Define terms associated with human relations:
  - communication
  - empathy
  - human relations
  - initiative
  - self-awareness
  - self-image
  - tact
  - tolerance
  - values

Identify skills needed for positive human relations:
- self-awareness
- communication
- empathy

Identify ways to establish and maintain positive employer-employee relations:
- respect supervisor
- be responsible and dependable
- work consistently
- show interest in job
- develop confidence in personal ability
- be honest
- be straightforward

Identify ways to encourage positive co-worker relations:
- understand duties of co-workers
- help others when needed
- abide by office rules
- avoid gossip
Identify basic guidelines for serving customers:
  a. determine customer's needs
  b. satisfy customer's needs
  c. consider the customer's viewpoint

Competency: Be reliable and dependable
Tasks:
  Maintain acceptable attendance records
  Explain the importance of being on time
  Give timely notice of interruptions to work schedule
  Follow rules of work site or training site

Competency: Be courteous
Tasks:
  Describe courtesy in terms of:
    a. mutual regard
    b. friendly expectations
  Identify courtesy as the foundation for cooperation
  Discuss the importance of promptness to courtesy in business
  Identify proper business courtesy as a way to convey goodwill

Competency: Be considerate
Tasks:
  Discuss the importance of vocal tone in human interaction
  Contrast the "I"-centered message with "you"-centered message
  Discuss the need to be sensitive to others
  Explain how to refer to people using:
    a. non-sexist pronouns
    b. neutral nouns
    c. proper titles

Competency: Solve problems
Tasks:
  Explain the importance of having a method for solving problems
  Explain how to use the problem solving process to:
    a. identify problems
    b. get information about problems
    c. analyze problems
    d. develop alternative solutions
    e. analyze alternatives
    f. choose a course of action
Competency: Be honest

Tasks: Define honesty and integrity

Explain how to deal with theft and dishonesty

Relate employee integrity to overall company performance

Competency: Plan and organize work

Tasks: Explain the importance of:

a. organizing time effectively
b. being responsible
c. caring about the quality of work

Sequence the steps involved in planning and organizing work:

a. set priorities
b. organize work
c. complete the work

List various types of reminder devices that aid in organizing work:

a. calendar
b. reminder file
c. schedule

Competency: Be assertive

Tasks: Differentiate between assertive, aggressive, and passive behavior

Discuss whom to go to for employee problems

Describe the importance of setting reasonable goals

Discuss the importance of setting limits in terms of tolerating behavior of others

Competency: Demonstrate work maturity

Tasks: Describe the importance of openness to new situations on the job

Discuss the characteristics of the mature person:

a. self-acceptance
b. consideration and respect for others
c. self-control
d. positive thinking and attitudes
e. flexibility

Name ways to develop and maintain good working relationships

Differentiate between personal and job-related problems

Describe the importance of orderly and systematic work behavior
Competency: Identify personal responsibilities related to employment

Tasks: Explain the importance of:
   a. securing adequate transportation
   b. inventorying independent living skills
   c. developing personal finance plan
   d. discussing employers' expectations regarding substance abuse

Competency: Maintain good health for effective job performance

Tasks: Relate regular exercise, rest, and nutrition with good job performance

Discuss the issue of smoking on the job

Discuss the issue of drug abuse

Competency: Identify employee rights and responsibilities

Tasks: Discuss state labor laws relating to compensation

Explain the use of tax forms

Explain the minimum wage and types of exempt businesses

Explain labor contracts and grievance procedures

Explain the role of unions

Discuss a sample company personnel policy

Competency: Use effective leadership skills

Tasks: Describe the Office Education Association (OEA) and how it teaches leadership skills:
   a. Participate in meetings according to rules of Parliamentary Procedure
   b. Function effectively on committees
   c. Plan and conduct group activities
   d. Participate in society in a democratic way
   e. Follow rules, standards, and policies
   f. Work cooperatively with others

Identify leadership characteristics and responsibilities

Competency: Follow verbal and written directions

Tasks: Explain the importance of:
   a. following directions
   b. asking for clarification
   c. listening
   d. reviewing situations of poor communications
   e. reading directions
Competency: Apply reading and writing skills

Tasks:
- Describe how to find information in business and consumer magazines and journals
- Describe how to write memos, lists, and reports
- Demonstrate how to complete forms accurately
- Describe how to recognize and correct errors in spelling, grammar and punctuation
- Describe how to use supply catalogs to identify and order materials

Competency: Identify proper termination procedures

Tasks:
- Describe how to:
  a. Write a letter of termination
  b. Conduct and exit interview
  c. Write a letter of recommendation
  d. Request for advance notice
  e. Make final settlements (in regards to retirement, physical injury, social security, severance pay, etc.)

Competency: Understand how to be an entrepreneur

Tasks:
- Explain terms and principles associated with entrepreneurship
- Describe the role of self-employment in the free enterprise system
- Identify types of business organizations including:
  a. sole proprietorship
  b. limited partnership
  c. partnership
  d. corporation
- Identify risks and rewards of starting a business
- Identify the role small businesses have played in job creation and new products and services
- Explain the steps for establishing a business
- Explain the importance of developing a business plan
- Explain where to locate information and assistance on starting a small business
Keyboarding

Competency: Use equipment properly

Tasks:
- Demonstrate proper care of equipment
- Explain preventive maintenance techniques
- Maintain equipment per maintenance checklist

Competency: Understand keyboard functions

Tasks:
- Demonstrate use of parts of the keyboard:
  a. space bar
  b. tabs
  c. shift keys
  d. arrows
  e. backspace
  f. operative keys
- Explain the differences between the QWERTY and DVORAK keyboards

Competency: Align eyes properly

Tasks:
- Explain the importance of keeping eyes on copy
- Keep materials on the left for left-handed people, on the right for right-handed people

Competency: Use proper posture and hand position

Tasks:
- Sit up straight and tall with feet flat on the floor
- Face the keyboard squarely
- Curve fingers on home row
- Keep wrists above frame of machine
- Line up center of body with "J" key
- Keep forearms at same angle or slightly higher angle than keyboard
- Keep elbows at sides at center of rib cage
- Use thumb on space bar
- Keep eyes on the monitor or copy
Competency: Use good work habits
Tasks:
Read and follow directions
Listen attentively
Stay alert and relaxed
Stay on task

Competency: Use keyboard properly
Tasks:
Keep fingers in typing position
Use quick strokes
Type rhythmically with even strokes
Set an individual goal for speed and accuracy
Demonstrate how to use correct touch technique for:
   a. alpha-numeric keys
   b. 10-key numerical pad

Competency: Improve speed and accuracy
Tasks:
Demonstrate how to improve speed and accuracy
Calculate gross words per minute
Properly identify all keyboarding errors

Competency: Proofread
Tasks:
Proofread own work
Proofread others' work
Apply proper rules for spacing before and after punctuation marks
Use proper grammar
Use proofreader's marks
Competency: Save and retrieve keyboarded information

Tasks:
- Save information onto storage media
- Retrieve information from storage media

Competency: Format and finalize documents

Tasks:
- Format and finalize documents such as:
  a. business letters
  b. interoffice memoranda
  c. envelopes
  d. charts
  e. tables
  f. reports

Explain how to create finished copy from:
- voice recordings
- long-hand drafts
- revised, typewritten drafts
- electronic mail systems

Proofread copy and correct errors

Demonstrate how to:
- center copy vertically and horizontally
- set margins
- set/clear tabs
Free Enterprise System

Competency: Understand economic systems

Tasks:

Define terms and principles integral to an understanding of economics including:

a. capital
b. consumer
c. goods
d. services
e. supply
f. demand
g. price
h. scarcity
i. opportunity cost

Discuss the basic problem of unlimited wants versus limited resources

Differentiate between goods and services

List factors that affect the production of a good or service

Define types of resources:

a. natural resources
b. capital resources
c. human resources

Explain the law of supply and demand

Identify choices made in economic systems including:

a. what to produce
b. how to produce
c. for whom to produce

Explain types of economic systems including:

a. free enterprise
b. command
c. mixed

Explain connection between political and economic freedom
Competency: Understand the free enterprise system

Tasks:
- List characteristics and goals of a free enterprise system
- Explain how supply and demand determine market price
- Explain the role of competition and profit in free enterprise
- Describe the role of the entrepreneur in the free enterprise system
- Discuss the following in terms of the free enterprise system:
  a. freedom of choice
  b. freedom of enterprise
  c. freedom of occupational choice
  d. freedom of competition
  e. freedom to own property

Competency: Understand the role of money in the economy

Tasks:
- Define terms and principles integral to the changing value of money:
  a. consumer price index
  b. deflation
  c. inflation
  d. interest
  e. risk
  f. rate of return
  g. money market
- Explain the function of money in the economic system

Competency: Understand banking services

Tasks:
- Explain terms and principles associated with banking including:
  a. financial intermediary
  b. fractional reserve banking
  c. assets
  d. liabilities
- Explain how banks earn a profit and create money
- Explain different types of banks
- Explain the purpose of the Federal Reserve System
- Explain the role of the Federal Deposit Insurance Corporation
Competency: **Understand the gross national product**

Tasks:
- Define gross national product

  Explain terms and principles associated with the gross national product (GNP) including:
  a. real GNP
  b. recession
  c. depression
  d. per capita output

Identify the effects of the GNP on:
  a. consumers
  b. business firms
  c. government

Explain what is meant by economic growth

Explain how personal lifestyles affect the national economy

Define types of unemployment including:
  a. frictional
  b. cyclical
  c. structural
  d. seasonal

Explain unemployment rate and how it relates to economic performance

Competency: **Understand productivity**

Tasks:
- Define "productivity"

  Explain how
  a. the industrial revolution changed productivity
  b. technology changes productivity
  c. mass production changes productivity

Discuss the impact of interchangeable parts on productivity

Discuss division of labor
Competency: Understand the role of trade in the economy

Tasks:

Define "trade"

Explain terms and principles associated with international trade including:
   a. import
   b. export
   c. tariffs
   d. rate of exchange

Differentiate among types of trade:
   a. domestic trade
   b. world trade
   c. foreign trade

Explain how international trade affects the economy

Discuss the impact of the U.S. trade imbalance

Discuss impacts of the U.S. not using the metric system in trade

Competency: Understand the role of business in the economy

Tasks:

Explain types of businesses and the goods and services they produce, such as:
   a. raw material extraction
   b. manufacturing
   c. trade
   d. service
   e. construction

Explain types of business ownership including:
   a. sole proprietorship
   b. partnership
   c. corporation

Describe how franchises and cooperatives operate

Differentiate between profit and nonprofit corporations
Explain terms and principles associated with business finance including:

a. gross profit or margin
b. net profit
c. cash flow
d. start-up costs
e. debt financing
f. equity financing
g. principal
h. bondholder
i. capital gain
j. capital loss
k. bankruptcy
l. creditor
m. trustee

Explain the multiplier effect of business to a community

Discuss social responsibilities of businesses

Competency: Understand Insurance

Tasks: Identify terms associated with insurance:

a. claims
b. agent
c. commission
d. policyholder
e. policy
f. premium
g. risk

Explain the concept of:

a. sharing economic risks
b. sharing economic losses

differentiate among kinds of insurance including:

a. vehicles and craft insurance
b. life insurance
c. health insurance
d. home and property insurance
e. business insurance
Competency: Maintain financial records

Tasks: Describe the need for business records

Explain terms and principles of financial records

Describe information provided by business records including:
- sales
- operating costs
- fixed costs
- variable costs
- inventory levels
- credit totals
- growth
- data for financial statements
- information for tax returns

Describe the importance of accurate financial records

List types of business records, including:
- payroll records
- petty cash records
- purchase orders
- invoices
- customer statements
- financial statements
- check registers
- bank statements

Competency: Understand the role of marketing in the economy

Tasks: Define marketing terms including:
- indirect marketing
- channel of distribution
- wholesaler
- agent
- retailer

Describe the importance of marketing in our economic system

Identify the marketing activities including:
- buying
- selling
- transporting
- storing
- financing
- risk taking

Describe the most common channels for distributing products from producer to consumer

Explain the role of advertising in marketing
Competency: Understand the consumer's role in the economy

Tasks:
- Differentiate among roles as consumer, worker, and citizen
- Explain terms and principles associated with consumerism including:
  - disposable income
  - durable goods
  - nondurable goods
  - better business bureau
- Discuss how basic economic concepts help consumers make decisions
- Describe how the free enterprise system protects consumers against poor products and unfair business practices

Competency: Understand the composition of the work force

Tasks:
- Explain who makes up the "work force"
- Discuss labor as an economic resource
- Differentiate between blue collar and white collar work
- Explain how employee turnover affects a business
- Explain the effect of supply and demand on wages
- Identify factors that affect the price of labor

Competency: Understand the role of labor unions in the economy

Tasks:
- Identify the major purposes of labor unions
- Explain terms and principles of labor unions including:
  - boycott
  - closed shop
  - collective bargaining
  - labor
  - picketing
  - right-to-work laws
  - seniority
  - strike
  - union shop
- Explain important laws that affect unions
- Describe methods used by unions to achieve their objectives
Competency: Understand the role of government in the economy

Tasks:
- Explain terms related to government control in the economy including:
  a. contract
  b. copyright
  c. eminent domain
  d. patent
  e. public property
  f. public utility
  g. trademark

- Explain the role of the government in preventing unfair competition

  Discuss how the government:
  a. provides a monopoly to public utilities
  b. limits other monopolies
  c. enforces contracts
  d. protects property rights
  e. gives special property rights
  f. protects human rights
  g. helps private business

- Discuss the concept of shared costs for services

- Explain how the government raises revenue using taxes such as:
  a. excise tax
  b. estate tax
  c. gift tax
  d. income tax
  e. inheritance tax
  f. property tax
  g. sales tax
  h. social security tax

- Explain terms and principles associated with taxation including:
  a. ability to pay
  b. benefits received
  c. redistribution of income
  d. tax rate
  e. tax base
  f. taxable income
  g. deductions
  h. exemption

- Explain the federal deficit

- Explain how fiscal and monetary policy are used to reduce rates of inflation and unemployment
Financial Management

Competency: Maintain financial records

Tasks: Explain terms and principles associated with recordkeeping including:
   a. assets
   b. liabilities
   c. depreciation
   d. journals
   e. book values
   f. accounts receivable
   g. accounts payable
   h. expenditures
   i. fixed expenses
   j. variable expenses
   k. net income
   l. net worth
   m. budgets
   n. gross profit
   o. petty cash
   p. purchase orders
   q. invoices

Explain types of records business firms need including:
   a. petty cash fund records
   b. receipts and payments journals
   c. depreciation records
   d. special asset records
   e. tax records
   f. payroll records

Explain the importance of protecting business records

Describe how budgets are used

Explain how to prepare and maintain financial records
Competency: Use financial statements

Tasks: Explain terms and principles associated with financial statements including:
   a. assets
   b. liabilities
   c. basic accounting formula
   d. merchandise inventory
   e. accounts receivable
   f. accounts payable
   g. cash flow
   h. working capital
   i. financial ratios

Explain the preparation of financial statements including:
   a. balance sheet
   b. income statement

Explain the use of specialists/agencies such as:
   a. accountants
   b. bankers
   c. small business administration
   d. consultants

Competency: Manage a budget

Tasks: Explain the terms and principles associated with budgets

Explain the benefits of a budget

Explain how to prepare a budget including:
   a. recording income and expenditures
   b. comparing savings and expenditures allowances
   c. adjusting allowances

Describe the relationship between a budget and a financial plan

Explain why budgets must be changed from time to time
Competency: Plan cash flow

Tasks:
- Define terms and principles associated with cash flow
- Discuss the importance of planning for cash flow
- Prepare a cash flow statement for a three-month period to include:
  - cash revenues
  - cash payments
- Discuss methods for improving cash flow, including:
  - cutting down on inventory
  - limiting credit to customers
  - negotiating with suppliers for extended credit

Competency: Use banking services

Tasks:
- Explain terms and principles associated with banking including:
  - financial intermediary
  - fractional reserve banking
  - electronic transfer of funds
  - demand deposits
  - time deposits
  - certificates of deposit
- Contrast several types of banks including:
  - commercial
  - full-service
  - investment companies
  - savings and loans
  - credit unions
- Explain how banks earn a profit and create money
- Explain the Federal Reserve System
- Explain the role of the Federal Deposit Insurance Corporation
- Explain how to obtain money orders:
  - bank money order
  - postal money order
  - express money order
  - telegraphic money order
- Explain how to buy and use travelers' checks
Explain how to make a payment with:
  a. a bank draft
  b. a cashier's check
  c. a certified check

Describe types of loans banks offer including:
  a. secured loans
  b. unsecured loans

Explain use of interest rates

Competency: Open a checking account

Tasks: Explain purposes and types of checking accounts including:
  a. regular checking accounts
  b. interest checking accounts
  c. individual accounts
  d. joint accounts

Describe how to open a checking account

Competency: Manage a checking account

Tasks: Define terms related to check writing including:
  a. check protector
  b. drawer
  c. drawee
  d. overdraft
  e. payee
  f. post-dated check
  g. raised checks
  h. NSF checks

Demonstrate how to:
  a. write a check
  b. complete the check stub or register
  c. apply bank service charges
  d. review a bank statement
  e. examine returned checks
  f. reconcile bank statements

Describe endorsements including:
  a. blank
  b. special
  c. restrictive

Demonstrate how to accept a check in business

Describe the process of check cashing
Competency: Use credit

Tasks:

Define terms associated with credit including:
   a. credit
   b. creditor
   c. credit rating
   d. debtor
   e. references

Describe types of credit plans

Explain who uses credit

Identify information needed to grant credit

Explain the three C's of credit:
   a. character
   b. capacity
   c. capital

Explain reasons for using credit including:
   a. for convenience
   b. to establish a good credit rating
   c. for savings
   d. for immediate possession

Explain major credit regulations required by law

Explain perils of credit including:
   a. overbuying
   b. untimely shopping
   c. paying higher prices because of credit

Differentiate among types of consumer credit:
   a. installment credit
   b. noninstallment credit
   c. loan credit
   d. sales credit

Explain types of credit cards

Explain how to apply for a credit card

Explain types of charge accounts including:
   a. open
   b. budget
   c. revolving
Explain the cost of buying on installment

Explain terms related to installment sales credit:
   a. down payment
   b. rebate
   c. repossession

Differentiate among types of installment sales credit:
   a. add-on plan
   b. one-time sale plan

Competency: Maintain a good credit record

Tasks:
Explain the importance of building a good credit record
Explain why receipts, credit memos, and cancelled checks are important
Explain the function of the credit bureau
Describe what creditors need to know about a person or family
Explain how to read a credit statement
Explain important credit laws

Competency: Establish a savings account

Tasks:
Explain the importance of personal savings
Differentiate among types of savings methods including:
   a. passbook savings
   b. new accounts
   c. time deposits
   d. money-market accounts
   e. short and long term certificates
   f. Individual Retirement Accounts (IRA's)

Explain how to establish a savings account
Explain how to decide where to invest
Explain how interest increases savings
Explain how to use a savings account:
   a. deposit
   b. withdrawal
Differentiate among savings accounts offered by:
   a. commercial banks
   b. savings banks
   c. savings and loan associations
   d. credit unions

Describe advantages and disadvantages of savings account

Explain the function of the Federal Savings and Loan Insurance Corporation (FSILC)

Competency: Secure financing

Tasks: Explain terms and principles associated with financing a business including:
   a. capital
   b. securities
   c. retained earnings
   d. common stock
   e. preferred stock
   f. par value
   g. market value
   h. book value
   i. short-term capital
   j. cosigner
   k. long-term capital
   l. term loans
   m. lease
   n. bonds
   o. warrant
   p. stock rights
   q. Investment banking
   r. discount
   s. finance cost
   t. maturity
   u. principal
   v. proceeds
   w. security
   x. signature loan

Describe sources of capital

Explain why businesses need long term capital

Explain factors to consider when determining sources of capital including:
   a. original cost of capital
   b. interest rate
   c. authority of contributors of capital
Explain interest rates and financing

Explain how to calculate simple interest on loans
\[(P \times R \times T = I)\]

Explain how interest rates are determined

Explain how interest is a cost of credit

Discuss the psychological impact of owing money

Differentiate between types of loans:
- a. installment loans
- b. single-payment loans
- c. secured loans
- d. unsecured loans

Competency: Invest in stocks and bonds

Tasks:

Explain terms integral to stocks and bonds investments:
- a. broker
- b. face value
- c. market value
- d. investment club
- e. municipal bonds
- f. mutual fund
- g. stock certificate
- h. stock exchange

Describe investment services offered by brokers

Describe how to invest in bonds

Compare advantages and disadvantages of U.S. Savings Bonds

Explain how to differentiate among stocks

Differentiate between:
- a. common stock
- b. preferred stock

Describe mutual funds
Word Processing

Competency: Understand the information processing cycle

Tasks: Explain the stages of the information processing cycle:
  a. input
  b. processing
  c. output
  d. reproduction
  e. storage
  f. distribution
  g. retrieval

Explain terms and principles of information processing including:
  a. automation
  b. data
  c. data processing
  d. information
  e. keyboarding
  f. micro
  g. miniaturization
  h. office automation
  i. productivity
  j. standardization
  k. work flow

Explain the role of word processing in information processing

Competency: Maintain word processing software and equipment

Tasks: Explain terms and principles associated with word processing software and equipment including:
  a. keyboard
  b. CPU
  c. storage
  d. printer
  e. display
  f. linear display
  g. standalones
  h. clustered systems
  i. timesharing systems
  j. mainframes
  k. minicomputers
  l. microcomputers
  m. disk operating systems
  n. applications software
  o. PC network
  p. archive
Contrast different types of word processing equipment including:
   a. keyboards
   b. video display screens
   c. electronic typewriters
   d. dedicated word processors
   e. multifunctional information processors
   f. multitask computers
   g. computers linked in network
   h. desktop publishing computers

Contrast different types of printers including:
   a. daisy wheel
   b. thimble
   c. bidirectional
   d. dot matrix
   e. line
   f. ink jet
   g. laser

Contrast different types of paper handling equipment including:
   a. tractor feeder
   b. automatic sheet and envelope feeders

Explain and demonstrate how to:
   a. adjust printer type size
   b. use proportional character spacing if available
   c. alter printer typeface
   d. justify left and right margins
   e. print a document

Explain why it is important to:
   a. keep food and beverages away from word processor
   b. allow fan to vent machine
   c. shut door of disk drive before engaging
   d. turn off equipment when not in use
   e. keep disks away from electrical and/or magnetic equipment
   f. store disks in protective envelopes
   g. refrain from touching magnetic surface of disks
   h. keep disks away from direct sunlight and extreme heat
   i. use only a soft felt-tip pen to label disks
Demonstrate how to:

- initialize disks
- name the document and save to disk
- properly care for disks
- back up disks using copy program or copy feature
- file disks safely
- create a disk document directory
- explain use of a password to access certain documents

Competency: Understand advances in word processing

Tasks: Explain advances in word processing including:

- electronic processing (networking of automated equipment)
- artificial intelligence
- integrated processing
- distributed processing
- voice processing
- computer voice simulation
- fiber optics
- optical disks

Explain the advantages of portable and lap-top computers

Discuss the impact of electronics on business meetings and conferences

Competency: Organize work procedures

Tasks: Explain the importance of:

- following job ticket (work request form)
- recording job in work log
- document coding systems
- using procedure manuals
- managing work flow
- following procedures for confidential information

Explain types of office organizations such as:

- decentralized
- traditional
- centralized
Competency: Understand keyboard on word processor

Tasks: Identify and explain the use of operative keys on a word processor including:
   a. cursor
   b. scrolling
   c. prompt
   d. menu
   e. numeric keypad
   f. function keys
   g. format keys
   h. locating keys
   i. editing keys
   j. transaction keys

Competency: Create documents

Tasks: Explain terms and principles of creating documents

   Explain how to initiate a new file on a system

   Explain how to transcribe information from:
      a. dictation machine
      b. telecommunications machine
      c. longhand

   Explain how to format types of business documents including:
      a. informal documents
      b. repetitive correspondence
      c. boilerplates
      d. formal documents

Format documents using:
   a. standard format feature
   b. proper line spacing
   c. proper centering
   d. hyphenated words for more even-looking copy
   e. justification
   f. proportional spacing
   g. paginating
   h. indenting
   i. printer options

Format special documents including:
   a. tables
   b. charts
   c. forms
   d. legal documents
   e. medical forms

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Proofread documents

Edit documents including:
- deletion of unwanted text
- insertion of text
- replacement of characters or text
- movement of text
- merging of lines/text/documents

Locate information in documents using special function keys such as:
- search function
- search and replace function

Store documents

Competency: Use databases

Tasks:
Define database

Explain and demonstrate uses of databases or extended word processing applications such as:
- spelling dictionaries
- automated forms keyboarding
- list/record processing, using files, subfiles, and database
- glossary
- word processor math functions

Explain and demonstrate how to:
- create a database
- modify a database
- select and arrange database records
- print reports from a database
- use special format features in a database
- integrate database files with word processor files

Competency: Use graphic packages

Tasks:
Explain and demonstrate the use of graphic software in word processing applications including:
- bar graphs
- line graphs
- pre-charts
- illustrations

Discuss advances in desktop publishing software
Business Communications

Competency: Understand use of written communications
Tasks: Explain the importance of written communications

Explain the advantages of written communications such as:
   a. permanence of records
   b. flexibility in reaching audience
   c. ability of writer to prepare
   d. ability of reader to consider

Competency: Understand types of business documents
Tasks: Explain types and uses of business documents including:
   a. informal documents
   b. repetitive correspondence
   c. boilerplates
   d. formal documents

Review the document cycle in an office:
   a. origination
   b. production
   c. storage
   d. output
   e. reproduction, distribution, and filing

Competency: Write effectively
Tasks: Write in clear sentences using proper:
   a. coherence
   b. unity
   c. emphasis

Choose effective words by:
   a. using familiar words
   b. ensuring that each word has just one meaning

Use clear messages by:
   a. knowing message objective
   b. identifying core idea
   c. outlining message

Write with variety and emphasis
Explain the importance and use of proper grammar

Explain how to check spelling by using:
   a. a dictionary
   b. spelling texts
   c. computer spelling checkers

Competency: Compose business letters

Tasks: Explain uses of business letters

Identify parts of a business letter including:
   a. letterhead/heading
   b. inside address
   c. salutation
   d. body
   e. complimentary close
   f. signature line

Describe attention or subject lines such as:
   a. reference initials
   b. enclosure notation
   c. copy notation
   d. postscript

Identify different letter styles including:
   a. block
   b. modified block with blocked paragraphs
   c. modified block with indented paragraphs
   d. AMS simplified

Contrast open and mixed punctuation

Develop content of letter by:
   a. outlining contents
   b. writing a sentence or paragraph for each item in outline
   c. closing letter effectively

Explain the importance of using effective writing skills to ensure that letter is:
   a. clear
   b. concise
   c. courteous
   d. positive
   e. interesting
Competency: Prepare Invoices
Tasks: Explain uses and parts of invoices

Prepare an invoice to include:
  a. name of company
  b. item(s) and quantity purchased
  c. price per unit
  d. total price
  e. shipping costs
  f. terms of payment

Explain importance of accuracy in completing invoices

Competency: Prepare purchase orders
Tasks: Explain uses and parts of purchase orders

Prepare a purchase order to include:
  a. name of company
  b. item and quantity desired
  c. catalog number
  d. price per unit
  e. total price
  f. method and costs of shipment
  g. desired date of shipment

Explain importance of accuracy in completing purchase orders

Competency: Prepare office memoranda
Tasks: Explain the use of memoranda

Prepare a memorandum including:
  a. heading
  b. body
  c. closing

Explain the importance of accuracy in preparing memoranda

Competency: Prepare business reports
Tasks: Explain types of business reports

Explain parts and preparation of formal reports including:
  a. preliminary parts
  b. text
  c. supplemental parts
Explain the use and preparation of drafts including:
   a. outlining
   b. developing first draft
   c. revising draft
   d. preparing final report

Identify uses of informal reports

Describe how to research information for a report

Explain how to prepare:
   a. news releases
   b. speeches
   c. meeting minutes
   d. statistical tables and graphs

Explain use of justification and other special format techniques

Explain importance of accuracy in preparing business reports

Competency: Use reading skills

Tasks:
Discuss the importance of reading for content

Describe ways to improve personal concentration

Identify sources of business information such as:
   a. Wall Street Journal
   b. financial, business, and news magazines
   c. computer terminals
   d. government reports and documents
   e. news, financial reports, and discussions on television

Contrast "facts" and "opinions" in reading material

Explain ways to read closely including:
   a. looking for core idea
   b. identifying target audience
   c. noting the tone
   d. identifying the structure
   e. considering the writer's objective
   f. imagining the significance of the message

Explain the value of skimming material

Discuss benefits of reading easier material first and harder material last
Competency: Proofread
Tasks:
- Explain terms and symbols of proofreading
- Explain importance of proofreading
- Explain steps in proofreading and procedures for revision

Competency: Use listening skills
Tasks:
- Discuss the importance of listening
- Describe the major purposes of listening including:
  - a. courtesy
  - b. appreciation
  - c. conversation
  - d. purpose
  - e. critical thinking
- Demonstrate procedures for effective listening such as:
  - a. getting ready to listen
  - b. determining the purpose for listening
  - c. giving speaker full attention
  - d. avoiding distractions
- Explain the use of body language in listening
- Differentiate between active and passive listening including:
  - a. making mental notes of what the person says
  - b. trying to anticipate what will be said next
  - c. listening between the lines
  - d. thinking about arguments offered
  - e. separating facts from opinions
  - f. evaluating evidence presented
  - g. listening for nonverbal clues
  - h. accepting or rejecting speakers's conclusions
- Explain how to listen by:
  - a. allowing speaker to finish speaking before speaking
  - b. using appropriate eye contact with speaker
  - c. maintaining assertive and alert posture
  - d. ignoring distractions
  - e. offering useful feedback to speaker
  - f. taking an interest in the speaker
  - g. considering the speaker's whole presentation
  - h. concentrating on the content of the message
  - i. determining the speaker's main idea
  - j. noting key points
  - k. listening for the speaker's underlying feelings
  - l. listening actively
Competency: Speak effectively

Tasks:

Explain the importance of speaking effectively

Explain the principles of effective speech including:
   a. using appropriate vocal tone and volume
   b. avoiding odd mannerisms
   c. maintaining proper posture
   d. using effective gestures
   e. using good body language

Competency: Use the telephone

Tasks:

Explain the importance of the telephone in business

Describe how to use telephone equipment including:
   a. PBX (if available)
   b. rotary dial and touch-tone phones
   c. six (or more)-button desk phones
   d. speaker phones
   e. automatic dialers

Demonstrate voice quality by:
   a. being warm and pleasant
   b. cultivating a natural and cordial tone
   c. sounding alert and interested
   d. using moderate, normal volume
   e. speaking in a well-modulated voice

Describe how to improve telephone speech patterns by:
   a. enunciating words distinctly
   b. pacing rate of speech
   c. using appropriate vocabulary

Describe how to use proper telephone manners by:
   a. treating every call as important
   b. answering calls promptly
   c. identifying yourself immediately
   d. completing calls promptly
   e. ending positively and appropriately
   f. having pencil and paper ready
   g. saying "thank you" and "you are welcome"

Describe how to handle incoming calls by:
   a. answering calls
   b. screening calls
   c. transferring calls
   d. taking messages
   e. monitoring calls on hold
Explain where to locate a telephone number using:
   a. a telephone directory
   b. directory assistance (local and long distance)

Describe how to place long-distance calls including:
   a. direct distance dialing
   b. station-to-station calls
   c. person-to-person calls
   d. collect calls
   e. conference calls
   f. mobile and marine calls
   g. credit-card calls
   h. overseas calls
   i. toll-free calls
   j. consideration of time differences across the country

Competency: Use communication services

Tasks: Explain how to:
   a. send a telegram
   b. send a mailgram
   c. telegraph a money order
   d. send a personal opinion message to a government official
   e. use electronic mail including:
       1. teletype machine or mainframe computer
       2. telex machine
       3. facsimile (fax) machine
       4. teletex

Competency: Use resources and references

Tasks: Explain reasons for using resources and references, including:
   a. finding information
   b. verifying information
   c. clarifying information
   d. compiling information

Identify uses of reference books available in an office such as:
   a. reference manuals
   b. dictionaries and word books
   c. directories
   d. encyclopedias
   e. general references (manuals, OAG, almanac, etc.)

Identify references available in the school or local library

Identify people available in the community to provide information
Competency: Use electronic communication

Tasks: Explain the use of information systems such as:
   a. data processing
   b. electronic mail
   c. telecommunication
   d. word processing
   e. teleconferencing

Identify benefits of electronic communication

Discuss the impact of word processing on written communications
General Office

Competency: Understand characteristics of the automated office

Tasks:
- Contrast the automated office with the traditional office
- Define terms associated with automated office systems including:
  a. electronic mall
  b. word processing
  c. teleconferencing
  d. facsimile
- Identify the major components of an automated office system
- Explain advantages and disadvantages of centralization of word processing work

Competency: Understand the information processing cycle

Tasks:
- Explain terms and principles of information processing cycle in the automated office
- Describe the use of special business forms
- Describe the office organization in the information processing cycle
- Explain methods of information input, including:
  a. paper/pencil
  b. keyboard
  c. typed rough draft
  d. machine dictation
  e. voice
  f. light pen
  g. touch-sensitive screen
  h. computer-aided transcription
- Describe methods for processing information, including:
  a. typewriter
  b. word processor
  c. computer
- List options for output of information, including:
  a. soft copy
  b. printer
  c. phototypesetter
  d. photocopier
  e. facsimile
  f. scanner
Describe methods of distribution of information, including:
  a. mail
  b. communicating word processors
  c. facsimile
  d. computer-based message system
  e. telephone
  f. fiber optics
  g. teleconferencing
  h. image processing
  i. electronic bulletin boards

List options for storage and retrieval of information, including:
  a. paper files
  b. magnetic media
  c. microforms
  d. electronic filing system
  e. data base
  f. optical disk
  g. image processor

Competency: **Use office equipment and resources**

Tasks:
  Explain and demonstrate use of office equipment such as:
  a. paper cutters
  b. calculators
  c. microfiche readers
  d. telephones and intercom
  e. graphic tools
  f. audioconferencing equipment
  g. electronic communication devices

  Explain procedures for repair and maintenance

  Explain and demonstrate use of office resources such as:
  a. telephone
  b. dictionaries
  c. zip code directories
  d. thesaurus
  e. style books
  f. travel guides
  g. communication services
  h. mail services
  i. equipment manuals

  Explain proper telephone techniques for handling incoming
  and outgoing calls
Competency: Maintain office records and files

Tasks:

- Explain types and uses of records management and filing systems
- Explain records management systems, including:
  a. centralized
  b. decentralized
- Explain the use of filing systems including:
  a. alphabetic
  b. chronological
  c. geographic
  d. numeric
  e. subject
- Explain the use of indexing rules
- Identify types of filing equipment and supplies
- Explain how to manage correspondence by:
  a. date-stamping incoming correspondence
  b. indexing filing
  c. cross-referencing correspondence for filing
- Describe how to retrieve files by:
  a. following requisition slips
  b. using charge-out records
  c. using tickler files (chronological files)
- Explain how to transfer files by:
  a. classifying records
  b. determining methods of transfer

Competency: Use reprographics

Tasks:

- Explain the use of multiple copies and reprographics
- Explain duplicating methods including:
  a. offset duplicating
  b. photocopying
  c. printing
- Describe and demonstrate copy production features including:
  a. collating
  b. folding
  c. stapling
  d. cutting
  e. hole-punching
  f. copy delivering
Demonstrate how to:
   a. change copy machine toner
   b. reduce copy
   c. add paper to copy machine
   d. duplicate on several sizes of paper
   e. clear paper path in copy machine

Describe preventive maintenance procedures

Competency: Receive and host office visitors

Tasks: Describe how to create a good impression through:
   a. proper appearance
   b. appropriate behavior
   c. appropriate voice

Describe how to deal with business visitors by:
   a. properly greeting the visitor
   b. introducing the visitor
   c. handling problem callers
   d. identifying office organization and logistics for visitors

Competency: Process mail and shipments

Tasks: Describe how to handle incoming mail including:
   a. sorting and opening mail
   b. signing for registered mail
   c. dating the mail
   d. distributing the mail
   e. preparing mail for presentation

Describe how to handle outgoing mail including:
   a. making sure all mail has zip codes
   b. using 9-digit zip codes when applicable
   c. typing envelopes and cards
   d. folding and inserting letters
   e. using interoffice envelopes
   f. checking outgoing mail for completeness
   g. sealing outgoing mail
   h. using a postage meter
   i. reducing mailing costs
   j. collecting and sorting mail

Describe how to prepare volume mailings including:
   a. assembling mailing lists
   b. using merge lists
Describe how to use postal services including:

a. aerogrammes
b. certified mail
c. COD mail
d. express mail
e. first class mail
f. fourth class mail
g. insured mail
h. international mail
i. priority mail
j. registered mail
k. second class mail
l. special delivery mail
m. special handling mail
n. third class mail

Explain the use of business reply cards and envelopes

Explain how to trace lost mail

Describe how to handle shipments including:

a. wrapping
b. labeling
c. weighing
d. selecting messenger service or shipper

Explain the importance of keeping records of shipping, especially bill of lading

Competency: Make travel arrangements

Tasks: Explain types of resources used in travel planning, including

a. air, bus, ferry, or other transportation schedules
b. hotel/motel guide
c. travel agency
d. company travel division

List the steps in making travel arrangements including:

a. determining types of reservations needed
b. making reservations
c. estimating travel expenses
d. preparing a travel voucher
e. confirming reservations
f. preparing an itinerary
g. preparing an expense report

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Competency: Plan meetings

Tasks: Describe how to schedule and confirm:
   a. business meetings and appointments
   b. meeting facilities
   c. audioconferences
   d. teleconferences

Explain ways to take meeting minutes including:
   a. recording
   b. longhand
   c. video

Competency: Manage an office

Tasks: Explain how to organize work stations for productivity

Explain how to organize work flow to meet priorities

Explain the importance of working safely with equipment and materials

Describe how to order and maintain supplies for the office

Describe how to advertise position openings, screen, and interview applicants

Describe features which improve office comfort:
   a. lighting
   b. noise control
   c. temperature
   d. ventilation
   e. humidity
   f. office landscaping

Discuss health issues in the office including:
   a. Video Display Terminals (VDT's)
   b. frequent breaks
   c. proper sitting techniques

Competency: Understand ethical issues in the office

Tasks: Explain copyright laws related to computer software

Describe software manufacturers' methods of prohibiting unauthorized copying of commercially produced software:
   a. encryption
   b. signed employee statements
   c. assignment of serial numbers to program disks

Describe methods of maintaining confidentiality of documents:
   a. passwords
   b. user identification code

Discuss the importance of maintaining confidentiality of documents, including hard copy and computer records
Recordkeeping/Accounting

Competency: Understand recordkeeping concepts

Tasks: Explain purposes of recordkeeping including:
   a. recording information
   b. summarizing information

   Explain the use of records including:
   a. money records - receipts and expenditures
   b. banking records
   c. tax records
   d. credit and ownership records
   e. sales records
   f. purchases records
   g. payroll records

Competency: Maintain cash receipts records

Tasks: Explain how to prepare cash receipts records for:
   a. deposits
   b. cash received

Competency: Maintain cash payments records

Tasks: Explain how to prepare cash payments records for:
   a. petty cash
   b. checks written

Competency: Maintain sales records

Tasks: Explain how to prepare sales records for:
   a. cash sales
   b. credit sales
   c. accounts receivable procedures
   d. sales returns and allowances

   Explain how to prepare sales reports

Competency: Maintain purchases records

Tasks: Explain how to prepare purchase records for:
   a. ordering and receiving merchandise
   b. processing purchase invoices
   c. accounts payable procedures
   d. inventory control
   e. purchase returns and allowances
Competency: Maintain payroll records

Tasks: Explain how to prepare payroll records for:
  a. time and earnings
  b. payroll deductions

Explain how to prepare payroll tax reports

Competency: Understand purpose of accounting

Tasks: Explain terms and principles associated with accounting such as:
  a. accounting
  b. data processing
  c. automated data processing
  d. balance sheet
  e. assets
  f. capital
  g. credit
  h. creditor
  i. equity
  j. liabilities
  k. payables
  l. receivables
  m. supplies
  n. journal
  o. ledger
  p. financial statements
  q. source document

Competency: Understand the elements of accounting

Tasks: Define and classify assets, liabilities, and owner's equity

Explain types of assets including:
  a. accounts
  b. cash
  c. intangible assets
  d. plant and equipment
  e. natural resources
  f. receivables

Explain types of liabilities including:
  a. accounts payable
  b. creditors
  c. loan payables
  d. mortgage payable
  e. notes payable
Differentiate among types of equity such as:

a. corporations  
b. cooperatives  
c. partnerships  
d. single proprietorships

**Competency:** Understand the accounting cycle

**Tasks:**

- Explain terms and principles associated with the accounting cycle
- Use the accounting equation (assets = liabilities + owner's equity)
- Explain the terms "in balance" and "out of balance"

**Competency:** Maintain accounts

**Tasks:**

- Describe purposes of the asset, liability, and owner's equity accounts
- Explain how to:
  a. open accounts  
  b. record changes in asset accounts  
  c. record changes in liability accounts  
  d. record changes in owner's equity accounts  
  e. compute account balances

**Competency:** Maintain general journal

**Tasks:**

- Describe the purposes of the general journal
- Explain how to:
  a. open the journal  
  b. journalize transactions

**Competency:** Maintain the general ledger

**Tasks:**

- Explain the use of the general ledger
- Explain how to:
  a. open the ledger accounts  
  b. post to the ledger  
  c. balance the ledger

**Competency:** Prepare trial balance

**Tasks:**

- Explain the purpose of the trial balance
- Explain how to prepare the trial balance
Competency: Maintain accounts receivable

Tasks: Explain how to:
   a. journalize purchases on credit
   b. keep receivable control records
   c. post receivable journal to general ledgers
   d. balance receivable control summary with general balance or receivable account
   e. prepare aged accounts receivables
   f. reconcile disputes with customers over balance due
   g. compute finance charges on past due accounts

Competency: Maintain accounts payable

Tasks: Explain how to:
   a. journalize sales on credit
   b. verify accuracy of invoices received
   c. clarify invoice discrepancies with vendor
   d. post voucher control records
   e. post accounts payable journal
   f. compare invoices with monthly statements
   g. file invoices in paid or nonpaid files
   h. recap accounts payable by vendor with aged balances
   i. post accounts payable to general and subsidiary ledgers
   j. balance accounts payable summary to general ledger balance

Competency: Maintain purchases and cash payment journals

Tasks: Explain how to:
   a. journalize cash payments
   b. journalize purchases on account
   c. distribute amounts to general ledger accounts
   d. record payments on control records
   e. prepare checks
   f. record deposits
   g. keep checkbook balance updated
   h. reconcile checkbook balance and bank statement
   i. record bank charges in checkbook
   j. recap cash payments journal for posting to general ledger
   k. maintain petty cash fund

Competency: Maintain sales and cash receipts journal

Tasks: Explain how to:
   a. record checks in cash receipts journal
   b. distribute amounts to general ledger
   c. record receipts on control records
   d. prepare deposits
   e. recap cash receipts journal for posting to general ledger
Competency: Prepare special ledgers

Tasks: Explain the use of special ledgers

Explain how to:

a. post purchases journal entries to the accounts payable ledger and general ledger
b. post sales journal entries to the accounts receivable ledger and general ledger
c. post a sales return and allowances transaction to the accounts receivable ledger and general ledger
d. post cash receipts journal entries to the accounts receivable ledger and general ledger
e. post the cash payments journal entries to the accounts payable ledger and general ledger

Competency: Prepare payroll

Tasks: Explain how to:

a. prepare a W-4 form
b. process a time card
c. compute work hours from time cards
d. compute gross pay
e. compute withholdings from tax charts
f. compute FICA withholding
g. compute retirement withholding
h. compute medical withholding
i. compute net pay
j. balance payroll journal
k. write payroll checks
l. recap payroll journal for posting to general ledger
m. complete FICA withholding cards
n. compute Workers' Compensation payable
o. compute State and Federal unemployment
p. prepare a payroll register
q. prepare employee earnings record
r. prepare a W-2 form (Wage and Tax statement)

Competency: Maintain fixed asset records

Tasks: Explain the purposes and uses of fixed asset records

Explain how to:

a. compute depreciation
b. maintain depreciation schedule
c. compute depletion
d. maintain depletion schedule
e. compute amortization
f. maintain amortization schedule
g. journalize entries for depreciation and depletion
h. compute gains/losses upon disposition
Competency: Maintain inventory records

Tasks:

Explain the purposes and use of inventory records

Explain how to:

a. take physical inventory
b. compute value of inventory
c. maintain/update stock inventory records
d. compute cost of inventory
e. journalize inventory records

Competency: Prepare financial statements

Tasks:

Explain the uses of financial statements

Explain how to prepare:

a. post-closing trial balance
b. balance sheets
c. income statements
d. expense statements
e. earnings statements
f. capital statements
g. net worth statements
h. statements of changes in financial position

Competency: Use computer for accounting applications

Tasks:

Explain advantages of computerized accounting

Explain how to:

a. read and analyze computer printouts
b. use integrated accounting software to post to:
   general ledger
   accounts payable
   accounts receivable
   payroll
Business Management

Competency: Understand business structures

Tasks: Explain differences between informal and formal organizations including differences in:
   a. allocation of work
   b. distribution of responsibility and authority
   c. principles of organization:
      1. service of planned objectives
      2. form to fit size and function
      3. clearly defined duties
      4. limited number of subordinates
   d. organization structures
      1. line
      2. line and staff
      3. specialized or functional
      4. matrix
      5. committees
      6. quality circles

Competency: Understand management functions

Tasks: Define management terms and principles

Explain the major functions of management:
   a. planning
   b. organizing
   c. staffing
   d. directing
   e. controlling

Describe how to construct organizational charts for businesses

Describe importance of human resource planning

Describe basic principles of good management including:
   a. responsibility
   b. accountability
   c. unity of command
   d. span of control

Define basic kinds of controls, including:
   a. quality controls
   b. quantity controls
   c. time controls
   d. cost controls
Explain the steps for solving management problems:
   a. define the problem
   b. list possible solutions
   c. analyze possible solutions
   d. select best solution
   e. implement the solution

Describe characteristics of good managers, such as:
   a. innovator
   b. decision maker
   c. leader
   d. communicator
   e. motivator

Explain the value of following good management practices:

Competency: Use business information

Task: Explain uses of business information in decision making

Explain how to analyze information from:
   a. accounting records
   b. financial statements
   c. personnel reports
   d. production and sales reports
   e. marketing studies
   f. budgets
   g. other business research

Describe the development and use of management information systems

Explain the use and development of business plans and strategies

Explain factors that influence decisions including:
   a. quantitative estimates
   b. personal judgments
Competency: Understand sources of financing

Tasks: Explain terms and principles of financing including:

a. proprietary capital
b. borrowed capital
c. collections
d. credit
e. interest

Identify sources of capital funding

Describe services provided to businesses by banks and other lending institutions

Explain the advantages and disadvantages of extending credit to businesses

Explain how to calculate simple interest amounts

Competency: Understand risk, insurance, and credit management

Tasks: Explain terms and principles associated with risk management such as:

a. speculative risk
b. insurable risk
c. sound management
d. risk reduction
e. self insurance
f. purchased insurance

Explain terms and principles of insurance including:

a. stock companies
b. policies
c. mutual companies
d. losses covered
e. contract requirements
f. liability coverage

Explain types of insurance including:

a. property
b. marine
c. casualty
d. fidelity and surety bonds
e. accident and health
f. life

Explain terms and principles of credit management including:

a. commercial credit
b. 3 C's of credit
c. consumer credit

Identify business risks ordinarily covered by insurance
Competency: Understand principles of personnel management

Tasks:
- Explain importance of planning and estimating employment needs

List factors involved in managing personnel:
- recruiting
- selecting
- training
- promoting
- transferring
- discharging

Compare and contrast various types of compensation and benefit plans

Identify the effect on payroll costs of employer's contributions to fringe benefits

Explain the requirements of the Fair Labor Standards Act and other Federal, State, and local legislation governing employer-employee relations

Competency: Understand government regulation

Tasks:
- Discuss ways in which government regulates business through licensing requirements

Explain how to complete a
- business license application
- social security number application
- form for a Federal Identification Number

Discuss the reasons for zoning laws

Explain the functions of boards which govern zoning including:
- Planning Board
- Zoning Board
- Appeals Board

Describe various taxes on business, including:
- Sales tax
- Income tax
- Unemployment Tax
- Social Security Tax
Competency: Understand Business Law

Tasks:

- Explain terms and principles of Business Law covering:
  - contracts
  - agency
  - bailments

- Explain elements of contracts including:
  - offer
  - acceptance
  - consideration
  - competent parties
  - legal agreement

- Explain circumstances under which contract rights are assignable

- Describe remedies for breach of contract

- Explain different forms of sales contracts
  - creation
  - duties and liabilities
  - termination
IV
Course Descriptions
The following brief course descriptions provide conceptual frameworks for educational planners that seek to design and implement a balanced program in business education. Teachers can use these descriptions to organize course offerings in business education. These descriptions are examples of content organization and are too brief for purposes of program approval. Local schools will need to be much more definitive regarding the content of their courses than is reflected in these course descriptions.

**Keyboarding/Typing**

**Course Description**

Grades 9-12  
Semester

Keyboarding is designed to develop skill in operating a keyboard by touch. Students receive basic instruction in keyboarding techniques, skill building, proofreading, correcting errors, punctuation, tabulation and format and finalize business documents. When a computer is used, the main operative keys and use of basic word processing procedures are included. Typing is designed to emphasize keyboarding skill development including numeric and symbol keys. Procedures for layout tabulations, proofreading and error correction are also included. Production skill is developed on business documents such as letters, reports, memos, and envelopes.

**Basic Business**

**Course Description**

Grades 9-12  
Semester or Year

Basic business is a course designed to give students background which will assist them in preparing for a career in the business, clerical or accounting fields. The emphasis is on understanding the nature and organization of businesses within the free enterprise system. Some of the topics for this course include the nature and organization of business, the free enterprise system, marketing, purchasing, managing information, money, banking, credit, investments, insurance, taxes, unions and government.

**Word Processing**

**Course Description**

Grades 9-12  
Semester or Year

Prerequisite: Keyboarding

Word processing is designed to provide students with specialized training in the use of word processing equipment. The operation and functions of modern word processing software programs on computers and/or other word processor units are emphasized through "hands-on" instruction. This course will include such topics as terminology, information processing concepts, keyboarding original documents on files, storing files, retrieving files, printing files, work procedures, and software applications in word processing.
**Office Procedures**

**Course Descriptions**

Grades 10-12

Semester or Year

Prerequisite: Keyboarding/Word Processing (preferred)

Office procedures provides business education students with employment skills for working in an office setting. The human and communications aspects of business are strongly emphasized. This course will cover such topics as occupational decision making, work habits and attitudes, records management/filing, professional appearance, communications techniques, use of references, mail processing, reprographics, reception duties, travel and meeting planning, and office management.

**Business Communications**

**Course Description**

Grades 11-12

Semester or Year

Prerequisite: Keyboarding

Business communications contains a review of the basics of English in the context of business applications. The use of business vocabulary, correct spelling and grammar are emphasized through business document preparation. The course will cover such topics as business writing, punctuation and capitalization, techniques in telephone communications, oral communications, non-verbal communications, effective listening techniques, use of information and reference sources, and electronic communication.

**Recordkeeping**

**Course Description**

Grades 9-12

Year

Prerequisite: Keyboarding

Recordkeeping will provide students with recordkeeping skills for working in a business or office career. This course will include such topics as the purpose of records, types of records, and basic recordkeeping activities.
Accounting I

Course Description  Grades 10-12  Year

Prerequisite: Keyboarding

Accounting I covers the complete accounting cycle including special journals, subsidiary ledgers, bank deposits and statements, taxes, depreciation, payroll, inventory, and financial statements. Introduction to computerized accounting may occur near the end of this course.

Accounting II

Course Description  Grades 11-12  Year

Prerequisite: Accounting I

Accounting II emphasizes the computer applications of accounting principles. Students will review the full accounting cycle on the computer. Additional concepts will be introduced in this course to advance the student's knowledge of the accounting field. The course will cover such topics as careers in accounting, review of the accounting cycle, partnerships, computerized payroll problems, departmentalized accounting, uncollectable accounts, plant assets, accruals, corporations, financial statement analysis, cash accounting, budgeting and management decision making.

On-Job-Training

Course Description  Grade 11-12  Semester or Year

On-Job-Training (OJT) is designed to provide students with a greater range of vocational programs. By using community-based work sites in a supervised teaching mode, the school can expand its vocational offering beyond the school building and facilities. OJT is an individualized approach toward meeting the vocational needs of students. There is a student/teacher relationship between the student and work site. Minimum requirements for OJT include a written training agreement, written training plan, school credit, a teacher-coordinator, and an annual evaluation.
Cooperative Vocational Education

Course Description

Prerequisite: One year of vocational education

Cooperative vocational education is a method of instruction involving an interdependent combination of classroom instruction and on-the-job training related to that instruction. The employment of students is specifically within the occupations for which their school courses are preparing them. The employment serves the function of a practical laboratory for reinforcing the in-school instruction. There is an employer/employee relationship between the student and work site. Minimum requirements for cooperative vocational education include legally employed and paid students, a written training agreement, written training plans, school credit, a related class, supervision by a teacher-coordinator and an annual evaluation.
V
Curriculum Analysis Matrix
Curriculum Analysis Matrix

Identified Competencies by Course Offerings

This competency checklist should be used by teachers in identifying competencies to be included in specific classes in business education. This checklist is a curriculum analysis tool for use by teachers in assigning responsibilities for the competencies of a total business education program.

All courses taught in the business education program are identified in the columns at the top of the matrix. The individual competencies can be allocated to specific courses. One method for analyzing the competency list is to assign letters where the competency will be introduced (I), taught (T), or mastered (M). Curriculum sequences can be organized through this approach.

To assist business teachers to reinforce basic skills instruction, competencies have been cross-referenced with the following academic areas:

- Math (M)
- Science (S)
- Social Studies (SS)
- Language Arts (LA)

This will assist local school districts in awarding cross-credit (academic credit) for participation in vocational classes they deem appropriate.

The following checklists are also cross-referenced with the Job Training Partnership Act pre-employment competencies and student leadership competencies. The Job Training Partnership Act provides funds to train economically disadvantaged youth to enter and succeed in employment. Each Private Industry Council responsible for administering these funds adopted youth pre-employment competencies as one of the measures for positive termination for program participants. The other measures are attained through unsubsidized employment, or through another training program.

The following categories of work-related knowledge must be evaluated and measured in the course of a participant's enrollment in a JTPA program:

1. Pre-Employment Competencies, which require the participant to demonstrate the skills and knowledge necessary to identify career objectives, seek and obtain employment and understand job performance.

2. Work Maturity Competencies, which require the participant to demonstrate the ability to apply skills in a training position.

3. Educational Skills Competencies, which require the participant to demonstrate basic computation and communication skills necessary to enter the labor market.

4. Occupational Skills Competencies, which require that the participant demonstrate proficiency in those skills necessary to maintain employment in a specific occupation or occupational cluster.
The pre-employment and work maturity competencies have been specifically cross-referenced in this curriculum so that business education instructors could specify where these competencies are integrated into the curriculum.

Student leadership programs are designed to be an integral part of the curriculum. The competencies are reinforced by student participation in approved student organizations such as the Office Education Association. The student leadership competencies have been cross-referenced in this handbook to assist the business education instructor identify specifically where these competencies will be taught.

The Office Education Association (OEA) is a co-curricular activity that is an integral part of the educational program. OEA is designed to develop leadership abilities, interest in the American business system, and social awareness, as well as competency in office skills. It also helps students to:

- improve poise, sociability, attitude, and tact
- plan effectively
- develop enthusiasm for learning and for remaining knowledgeable in the office field
- develop confidence and a spirit of competition
- get along with others
- develop loyalty

The national organization was founded in 1966 as a voluntary association of state student organizations supporting business and office occupations. It has grown from 2,000 to over 65,000 members.

Contact the Alaska Department of Education for additional information about the Office Education Association.

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80
## Recommended Competencies by Course Offerings

### Competencies

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<tr>
<td><strong>EMPLOYABILITY SKILLS</strong></td>
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<td>- Identify career choices</td>
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<td>- Identify careers in business</td>
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<td>- Identify employment opportunities</td>
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<td><strong>LA</strong> Prepare a resume and job application</td>
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<td><strong>LA</strong> Write a cover letter</td>
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<td>- Prepare for an interview</td>
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<td>- Follow up the interview</td>
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<td>- Dress appropriately on the job</td>
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<td>+ Understand basic concepts of human relations</td>
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<td>- Be reliable and dependable</td>
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# Recommended Competencies by Course Offerings

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<td>Maintain good health for effective job performance</td>
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**Notes:**
- LA: Learning Activities
- SS: Standardized Scores
- M: Methods
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<td>Receive and host office visitors</td>
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<td>Plan meetings</td>
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<td>Manage an office</td>
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## Recommended Competencies by Course Offerings

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<tr>
<td><strong>M</strong> Maintain payroll records</td>
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<tr>
<td>Understand purpose of accounting</td>
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<td><strong>M</strong> Understand the elements of accounting</td>
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<td>Understand the accounting cycle</td>
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<tr>
<td><strong>M</strong> Maintain accounts</td>
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<td><strong>M</strong> Prepare trial balance</td>
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<td><strong>M</strong> Maintain accounts payable</td>
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<td><strong>M</strong> Prepare special ledgers</td>
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<tr>
<td><strong>M</strong> Use computer for accounting applications</td>
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**BUSINESS MANAGEMENT**

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<tr>
<td><strong>SS</strong> Understand business structures</td>
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<td><strong>SS</strong> Understand management functions</td>
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<td><strong>SS</strong> Use business information</td>
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**Recommended Competencies by Course Offerings**

Competencies

- Maintain purchases and cash payment journals
- Maintain sales and cash receipts journal
- Prepare special ledgers
- Prepare payroll
- Maintain fixed asset records
- Maintain inventory records
- Prepare financial statements
- Use computer for accounting applications

**BUSINESS MANAGEMENT**

- Understand business structures
- Understand management functions
- Use business information
### Recommended Competencies by Course Offerings

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<td>Understand risk, insurance, and credit management</td>
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<td>Understand principles of personnel management</td>
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<td>Understand government regulation</td>
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<td>Understand Business Law</td>
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Sample Skills Card

This section of the guide provides teachers with an example format of an instrument for evaluating the effectiveness of instruction. The skills record allows teachers to assess competency at four levels of proficiency. Teachers are encouraged to construct their own skills performance record using the competency lists in the curriculum section of this guide.

**LEVEL CODE KEY:**

1. **Introductory Level:** Can do simple parts of task. Needs to be told/shown how to do most of the task. Needs extremely close supervision.

2. **Minimum Level:** Can do most parts of the task. Needs help only with most difficult parts. Needs close supervision.

3. **Average Level:** Can do all parts of task. Needs only spot-check of completed work. Meets local demands for speed and accuracy. Needs moderate job entry supervision.

4. **Proficiency Level:** Can complete task quickly and accurately. Can direct others in how to do the task. Needs little supervision.

**DIRECTIONS:** The instructor/employer may write, date and initial in appropriate square.

**Identify employment opportunities**

1 2 3 4

- Identify requirements for job
- Investigate educational and occupational opportunities
- Locate resources for finding employment
- Confer with prospective employers

**COMMENTS:**
Suggested Resources

This section identifies specific resources and sources for finding instructional materials and supplies for business education.

The following source lists have been characterized by media type to facilitate teacher use: resource libraries, publishers of texts and instructional materials, state resources, associations, periodicals, special books/pamphlets, and media.

The Alaska Department of Education has not formally reviewed nor approved all the resources listed in this section. Teachers are encouraged to preview materials before using them in the classroom.
Resource Libraries

Alaska Vocational Materials Library
Office of Adult and Vocational Education
Alaska Department of Education
PO Box F
Juneau, Alaska 99811
(907) 465-2980

- Business Education Resources
- Choices & Challenges: A Young Man's and Teen Woman's Journal for Self-Awareness and Personal Planning
- Cooperative Education and On-The-Job Training Handbook
- Home-Based Business Resources
- Local Advisory Committee: Handbook for Vocational Administrators
- Marketing Education Curriculum
- Office Communication: Developing Language Skills
- Pre-Employment Competencies Resource Guide
- Vocational Education Administration Handbook

The Library maintains curricula for all vocational areas. Resources are loaned for a two-month review period. There are also many materials which may be purchased from the Library's special collections. Some materials are available free of charge.

The Library's catalog is computerized and may be operated on an Apple Computer using Appleworks software. The catalog may be obtained by sending $10.00 (please make your check payable to the South East Regional Resource Center) or by sending five blank disks for duplications.

Alaska Career Information System
Office of Adult and Vocational Education
Alaska State Department of Education
Box F
Juneau, AK 99811
(907) 465-2980

- Comprehensive career guidance system developed by Alaskans and for Alaskans seeking occupational and educational opportunities in and out of Alaska.

Alaska State Film Library
650 West International Airport Road
Anchorage, AK 99518
(907) 561-1132

- Films for Business Education

National Center for Research in Vocational Education
The Ohio State University
1960 Kenny Road
Columbus, OH 43210

- Vocational Education Curriculum Materials database of all 50 states. Can be accessed through the Alaska Vocational Materials Library.

Northwestern Vocational Curriculum Coordination Center
St. Martin's College
Lacey, WA 98503
(206) 438-4456

- 10-State regional library of vocational materials. Can be accessed through the Alaska Vocational Materials Library.
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<td>Jacob Way</td>
<td>6277 Sea Harbor Drive</td>
</tr>
<tr>
<td>Reading, MA 01867</td>
<td>Orlando, FL 32821</td>
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<tr>
<td>Allyn and Bacon, Inc.</td>
<td>Harper and Row Publishers, Inc.</td>
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<tr>
<td>470 Atlantic Avenue</td>
<td>10 East 53rd Street</td>
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<tr>
<td>Boston, MA 02210</td>
<td>New York, NY 10022</td>
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<tr>
<td>Artistic Typing Headquarters</td>
<td>H.M. Rowe Company</td>
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<tr>
<td>Teaching Aids Division</td>
<td>624 North Bilmore Street</td>
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<tr>
<td>3200 Southgreen Road</td>
<td>Baltimore, MD 21207</td>
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<tr>
<td>Bennett and McKnight</td>
<td>Houghton Mifflin Company</td>
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<tr>
<td>Division of Glencoe Publishing Co.</td>
<td>777 California Ave.</td>
</tr>
<tr>
<td>17337 Ventura Blvd.</td>
<td>Palo Alto, CA 94304</td>
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<tr>
<td>Encino, CA 91316</td>
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<tr>
<td>4300 West 62nd Street</td>
<td>605 Third Avenue</td>
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<tr>
<td>PO Box 7080</td>
<td>New York, NY 10016</td>
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<tr>
<td>Indianapolis, IN 46206</td>
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<td>Business Publications, Inc.</td>
<td>MPC Educational Publishers</td>
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<tr>
<td>13773 North Central Expressway</td>
<td>3839 White Plains Road</td>
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<tr>
<td>Suite 1121</td>
<td>Bronx, NY 10467</td>
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<tr>
<td>Dallas, TX 75243</td>
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<tr>
<td>Crain Books Division</td>
<td>Pitman Learning, Inc.</td>
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<td>NTC Business Books</td>
<td>6 David Street</td>
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<tr>
<td>4255 West Touhy Ave.</td>
<td>Belmont, CA 94002</td>
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<tr>
<td>Lincolnwood, IL 60645</td>
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<td>Delmar Publishers</td>
<td>Prentice-Hall Media</td>
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<td>Albany, NY 12212</td>
<td>150 White Plains Road</td>
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<td>Dictation Disc Company</td>
<td>South-Western Publishing Co.</td>
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<td>240 Madison Ave.</td>
<td>855 California Street</td>
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<td>New York, NY 10016</td>
<td>Palo Alto, CA 94304</td>
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State Resources

Alaska Department of Commerce and Economic Development
Office of Enterprise
Box D
Juneau, AK 99811
(907) 465-2018

Curriculum Development Unit
Office of Vocational Education
2024 Capital Plaza Tower
Frankfort, KY 40601
(502) 564-2890

Curriculum and Instructional Materials Center (CIMC)
Oklahoma State Department of Vocational and Technical Education
1500 West Seventh Ave.
Stillwater, OK 74074

Curriculum Publications Clearinghouse
Western Illinois University
Horrabin Hall 46
Macomb, IL 61455
(309) 298-1917

Forkner Publishing Corp.
PO Box 652
Ridgewood, NJ 97451

Superintendent of Documents
US Government Printing Office
Washington, DC 20402

Words, Inc
Box 8571
University of Tennessee Station
Knoxville, TN

Gregg-Division
McGraw Hill Book Company
Western Regional Office
8171 Redwood Highway
Novato, CA 94947

Entrepreneurship Education
Microcomputer Applications in Vocational Education: Business, Marketing and Management
Occupational Orientation: Business, Marketing and Management Occupations
Vocational-Technical Education Consortium of States (V-TECS): Catalogs of Performance Objectives & Curriculum for Business Education

Banking, Savings and Loan
Bank Teller
Communications
Filing
Financial Responsibility
General Clerical Duties
Learning Activity Packages for Business Management and Ownership
Office Management
Typing

Establishing a Business in Alaska

Competency-Based Business and Office Instructional Modules
Division of Vocational Education
State of Idaho
Boise, ID 83270

Extension Instruction and Materials Center (EIMC)
The University of Texas at Austin
PO Box 7218
Austin, TX 78713
(512) 471-7716

Instructional Materials Laboratory
10 Industrial Education Bldg.
University of Missouri-Columbia
Columbia, MO 65211
(314) 882-2883

Michigan Career Education and Vocational Education Resource Center
133 Erickson Hall
Michigan State University
East Lansing, MI 48824
(517) 353-4397

Mid-America Vocational Curriculum Consortium
1500 West Seventh Ave.
Stillwater, OK 74074-4364

Minnesota Curriculum Services Center
3554 White Bear Ave.
White Bear Lake, MN 55110
(612) 770-3943

Occupational Curriculum Laboratory
East Texas State University
Commerce, TX 75428
(214) 896-5623

Programs of studies for Business Education

Business and Personal Services Marketing
Career Planning in the Private Enterprise System
Principles of Management

Business Management and Ownership
Catalog of materials on business law, business organizations and procedures, money management, and oral and written communications
Operating Your Own Business

Accounting and Computing
Legal Secretary
Medical Secretary/Office Assistant
Steno/Clerical

Information Processing
Introduction to Microcomputer Applications
Microcomputer Business Applications

Advanced Electronic Accounting
Electronic Accounting
Electronic Keyboard for Business and Personal Use
Exploring Computers in Business
Skills for the Electronic Office
Word Processing

Catalog of instructional materials on Business and Office
Communications
Human Relations in Business
Managing the Office Employee
Managing the Office Environment
Math Skills for the Office
Periodicals

Administrative Management

Alaska Business Monthly

Business Education Forum

Business Today

Geyer-McAllister Publications
51 Madison Avenue
New York, NY 10010

Alaska Publishing Company
PO Box 102696
Anchorage, AK 99510

National Business Education Association
1914 Association Drive
Reston, VA 22091

Foundation for Student Communication, Inc.
Aaron Burr Hall
Princeton, NJ 08450

Oregon Career Development Center
Marion Education Service District
651 High Street NE Suite 4
Salem, OR 97301

Oregon Department of Education
700 Pringle Parkway SE
Salem, OR 97310

Publications Unit
Vocational Studies Center
School of Education
University of Wisconsin-Madison
964 Educational Sciences Bldg.
1025 West Johnson Street
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- Basic Skills in Vocational Education: Computer Skills, Mathematics, Reading, Speaking/Listening, Writing
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- Achieving Success in Small Business: A Competency-Based Educational Program for Persons Interested in Small Business Ownership
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- Competency-Based Business Education Modules
- E.T.C. Entrepreneurship Training Components for Business and Office
- Instructional Strategies for Using Microcomputers in Vocational Education for Business Education
- Steps to Starting a Small Business
- Tools, Equipment, and Machinery: Adapted Vocational Education and Employment of Handicapped People
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<tr>
<th>Magazine/Book</th>
<th>Publisher</th>
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<tr>
<td>Business Week</td>
<td>McGraw Hill, Inc.</td>
<td>1221 Avenue of Americas New York, NY 10020</td>
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<td>Consumer Reports</td>
<td>School Order Program</td>
<td>PO Box 1948 Marion, OH 43306</td>
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<tr>
<td>Information &amp; Records Management</td>
<td>PO Box 13214</td>
<td>Philadelphia, PA 19101</td>
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<tr>
<td>Information Systems News</td>
<td>560 Northern Boulevard</td>
<td>Wheaton, IL 60187</td>
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<td>InfoWorld</td>
<td>PO Box 1018</td>
<td>Southeastern, PA 19398</td>
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<td>Journal of Business Education</td>
<td>Heldref Publishers</td>
<td>4000 Albemarle Street Suite 302 Washington, DC 20016</td>
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<tr>
<td>Law Office Economics &amp; Management</td>
<td>Callaghan &amp; Company</td>
<td>28 State St., Suite 2200 Boston, MA 02109</td>
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<tr>
<td>Management World</td>
<td>Administrative Management Society</td>
<td>Maryland Road Willow Grove, PA 19090</td>
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<td>Modern Office Procedures</td>
<td>Industrial Publishing Co.</td>
<td>614 Superior Avenue, W Cleveland, OH 44113</td>
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<td>Office Equipment &amp; Methods</td>
<td>Maclean-Hunter Publications</td>
<td>481 University Avenue Toronto 101, Ontario</td>
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<td>Wheaton, IL 60187</td>
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<td>Personal Computing</td>
<td>PO Box 2941</td>
<td>Boulder, CO 80321</td>
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<tr>
<td>American Vocational Association</td>
<td>410 King Street</td>
<td>Alexandria, VA 22314</td>
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<td>Association for Business Communication</td>
<td>English Building Room 100</td>
<td>University of Illinois 360 South</td>
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<td></td>
<td>South Wright Street</td>
<td>Urbana, IL 61801</td>
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<td>Association of Record Managers and Administrators, Inc.</td>
<td>4200 Somerset Drive Suite 215</td>
<td>Prairie Village, KS 66208</td>
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<td>Delta Pi Epsilon</td>
<td>National Office</td>
<td>Gustavus Adolphus College</td>
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<td>St. Peter, MN 56082</td>
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<tr>
<td>Future Business Leaders of America</td>
<td>PO Box 17417-Dulles</td>
<td>Washington, DC 20041</td>
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<tr>
<td>International Society for Business Education</td>
<td>1906 Association Drive</td>
<td>Reston, VA 22091</td>
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<td>National Business Education Association</td>
<td>1914 Association Drive</td>
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<td>National Secretaries Association</td>
<td>2440 Pershing Road</td>
<td>Crown Center, Suite 610</td>
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<td>Kansas City, MO 64108</td>
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<td>Office Education Association</td>
<td>5454 Cleveland Ave.</td>
<td>Columbus, OH 43229</td>
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Special Books/Pamphlets

A Wiley-Interscience Publication
John Wiley & Sons, Inc.
605 Third Ave.
Dept. 0194 JOM
New York, NY 10158


• The One-Minute Manager

Berkeley Books
200 Madison Ave.
New York, NY 10016
(212) 686-9820

Managing the Learning Process in Business Education

Colonial Press
1237 Stevens Road SE
Bessemer, AL 35023

• A Guide to Banking Services

Consumers Union
256 Washington Street
Mt. Vernon, NY 10550

• Office Methods and Behavior

Communications and Office Skills Training Center
Civil Service Commission
Washington, DC

Cooperative Extension Service
Statewide Office
University of Alaska
303 Tanana Drive
Fairbanks, AK 99701

• Economic Interrelationships within Alaska’s Developing Agricultural Industry
• Organizing Your Home Business Center
• Sharpening Two Skills Important in Making Decisions About Money
• To Grow or Not to Grow: Questions About Economic Development

Jane Taylor Wilson
800 Roberto Ave.
Santa Barbara, CA 93109

• Leadership Alive: A Handbook of Exercises and Resources for Leadership Development
Information and publications on management, accounting, and business basics for small businesses

Planning Your Own Home Business

Megatrends

Alaska Center for Economic Education
University of Alaska
601-A Gruening Bldg
Fairbanks, AK 99701
(907) 474-6520

Minnesota Educational Computer Consortium (MECC)
2520 Broadway Drive
St. Paul, MN 55113-5199

Business Education Films
Division of Alden Films
7820-20th Ave.
Brooklyn, NY 11214

National Archives & Records Administration
National Audiovisual Center
8700 Edgeworth Drive
Capitol Heights, MD 20743

Career Aids, Inc.
20417 Nordhoff Street Dept. S
Chatsworth, CA 91311
(818) 341-8200

National Innovative Media Company
Route # 2, Box 301B
Calhoun, KY 42327

Churchill Films
662 North Robertson Blvd
Los Angeles, CA 90069

Pictures, Inc.
811 W. 8th Ave.
Anchorage, AK 99501

DCA Educational Products, Inc.
4685 Stenton Ave.
Philadelphia, PA 19144

Teaching Aids, Inc.
PO Box 1798
Costa Mesa, CA 92626

Encyclopedia Britannica
Educational Corporation
425 N. Michigan Avenue
Chicago, IL 60611

Vocational Media Associates
Prentice-Hall Media
PO Box 1050
Mount Kisco, NY 10549