

# ND BUSINESS EDUCATION FRAMEWORKS

## Accounting I

Course Code	Course Name/ Course Description	Grade Levels	High School Credit Options
<b>14010</b>	Accounting I: Students will learn the fundamentals of Accounting principles that include: terminology, accounting cycle, basic concepts, financial statements, roles of accountants and ethics in accounting. Simulation packets are often integrated in the course.	<b>9-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Roles of Accountants/ Ethics	<ul style="list-style-type: none"> <li>• Explain the skills and competencies needed to be successful in the accounting profession (1.1.2.4)</li> <li>• Describe the areas of specialization within the accounting profession and careers that require a knowledge of accounting (1.1.2.5)</li> <li>• Explain the need for a code of ethics in accounting and the ethical responsibilities required of accountants (1.1.1.4)</li> <li>• Explain the relationship between law and ethics (2.1a.1.6)</li> <li>• Discuss the importance of taking responsibility for all written communication (4.3a.1.17)</li> <li>• Discuss the importance of taking responsibility for all spoken communication (4.4a.1.21)</li> <li>• Solve problems using techniques that take into consideration personal and ethical values (4.2a.1.36)</li> <li>• Explain how accounting information facilitates management decision-making (1.6b.1.1)</li> <li>• Demonstrate ethical decision-making skills and conduct in a business scenario (1.1.3.3)</li> </ul>		
Basic Accounting Terminology/ Accounting Cycle	<ul style="list-style-type: none"> <li>• Define assets, liabilities, equity, revenue, expenses, gains, and losses (1.4a.1.4)</li> <li>• Identify and explain the classifications within assets, liabilities, and equity (1.2.1.9)</li> <li>• Explain how and why the conceptual framework of accounting and generally accepted accounting principles provide guidance and structure for preparing financial statements (1.2.1.13)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Explain the purpose of the accounting system (1.5.1.1)</li> <li>• Explain the purpose of journals and ledgers and their relationship (1.5.1.2)</li> <li>• Identify and explain the advantages and disadvantages of different types of accounting systems (1.5.1.4)</li> <li>• Describe and analyze how business transactions impact the accounting equation (1.5.1.6)</li> <li>• Apply the double-entry system of accounting to record business transactions and prepare a trial balance (1.5.1.7)</li> <li>• Explain the need for adjusting entries and record adjusting entries (1.5.1.8)</li> <li>• Explain the purpose of the closing process and record closing entries (1.5.1.9)</li> <li>• Prepare the financial statements for different types of business operations and ownership structures (1.5.1.10)</li> <li>• Describe the relationship between the closing process, financial statements, and the post-closing trial balance (1.5.1.11)</li> </ul>
Financial Statements	<ul style="list-style-type: none"> <li>• Identify sources for obtaining financial reports (1.2.1.1)</li> <li>• Describe the users and uses of financial information (1.2.1.2)</li> <li>• Explain the role of management and the auditor in preparing and issuing an annual report (1.2.1.4)</li> <li>• Explain the role of accounting and regulatory organizations in relation to financial reports (1.2.1.6)</li> <li>• Describe the information provided in each financial statement and how the statements articulate with each other (1.2.1.7)</li> <li>• Describe the relationship between assets, liabilities, and equity on the balance sheet (1.2.1.8)</li> <li>• Identify and explain the classifications within assets, liabilities, and equity (1.2.1.9)</li> <li>• Identify the different formats of an income statement (1.2.1.10)</li> <li>• Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses) (1.2.1.11)</li> <li>• Describe changes in the ownership structure using the statement of equity (1.2.1.12)</li> <li>• Explain how the different forms of business ownership are reported in the financial statements (1.2.1.15)</li> <li>• Identify the different types of business operations (1.2.1.16)</li> <li>• Describe how disclosure requirements impact financial reporting (1.2.1.20) (Level 4)</li> <li>• Project ongoing cash needs for a business venture (6.5a.1.8) (Level 4)</li> <li>• Use software to maintain business financial records (6.6a.1.11)</li> <li>• Prepare basic financial statements (e.g., income statements, balance sheet) (6.6b.1.2) (Level 1)</li> </ul>

Taxes	<ul style="list-style-type: none"><li>• Describe the history and purpose of tax law in the United States and the process by which tax laws are created (1.7a.1.1)</li><li>• Calculate personal tax liabilities for various types of taxes (e.g., property, income, sales, FICA, and Medicare) (5.11.1.18)</li></ul>
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# ND BUSINESS EDUCATION FRAMEWORKS

## Accounting II

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14011</b>	Accounting II: Students will continue learning the fundamental concepts of Accounting. Topics covered include terminology, accounting cycle, basic concepts, financial statements, roles of accountants and ethics in accounting.  <b>Prerequisite: Accounting I</b>	<b>9-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Ethics	<ul style="list-style-type: none"> <li>Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system (1.6a.1.1)</li> </ul>		
Career Opportunities	<ul style="list-style-type: none"> <li>State and explain the role, service or mission of student and professional accounting organizations and associations (1.1.2.1)</li> <li>Identify professional designations and certifications in the accounting profession (1.1.2.2)</li> <li>Describe the educational requirements for various careers, professional designations, and certifications in the accounting profession (1.1.2.3)</li> </ul>		
Advanced Accounting Concepts and Procedures	<ul style="list-style-type: none"> <li>Discuss the information that can be obtained from analyzing financial statements (1.3.1.1)</li> <li>Describe and explain the conceptual framework of accounting and generally accepted accounting principles and assumptions (1.4a.1.1)</li> <li>Prepare the financial statements for different types of business operations and ownership structures (1.5.1.10)</li> </ul>		
Payroll and Payroll Taxes	<ul style="list-style-type: none"> <li>Calculate net pay (1.7c.3.1)</li> <li>Calculate employer's payroll taxes (1.7c.3.2)</li> <li>Prepare payroll reports (1.7c.3.3)</li> </ul>		
Inventory	<ul style="list-style-type: none"> <li>Explain the difference between the periodic and perpetual inventory methods (1.4b.1.3)</li> <li>Identify, calculate, and record depreciation, depletion, and amortization, and explain the impact on the financial statements (1.4b.1.9)</li> <li>Determine the impact on the financial statements when assets are sold, disposed, or rendered obsolete (1.4b.1.10)</li> </ul>		

Uncollectible Accounts	<ul style="list-style-type: none"> <li>Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries (1.4b.1.2)</li> </ul>
Notes Receivable/ Payable	<ul style="list-style-type: none"> <li>Record transactions for accounts payable and other short-term debts (1.4c.1.1)</li> </ul>
Federal Income Tax	<ul style="list-style-type: none"> <li>Explain the composition of taxable income and calculate income tax (1.7a.1.2)</li> <li>Complete the individual income tax forms (1.7a.1.3)</li> <li>Identify, discuss, and apply strategies for minimizing taxable income (1.7a.1.4)</li> <li>Distinguish between tax avoidance and evasion (1.7a.1.5)</li> <li>Explain why income for financial reporting and taxable income are calculated differently (1.7b.2.1)</li> <li>Identify and explain permanent and temporary differences in net income and taxable income (1.7b.2.2*)</li> <li>Calculate permanent and temporary differences in net income and taxable income (1.7b.2.3) (Level 4)</li> </ul>
Plant Assets/ Selling/ Disposing	<ul style="list-style-type: none"> <li>Explain how the costs of property, plant and equipment, natural resources, and intangible assets are determined (1.4b.1.7)</li> <li>Explain the purpose of cost allocation (1.4b.1.8)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Accounting III

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14012</b>	<p>Accounting III: Students will acquire a more thorough, in-depth knowledge of accounting procedures and techniques utilized in solving business problems and making financial decisions. Students will develop skills in analyzing and interpreting financial information common to businesses. A contemporary business simulation set that lets the student put accounting skills into practice is often included.</p> <p><b>Prerequisite: Accounting I and II</b></p>	<b>10-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Accounting Process	<ul style="list-style-type: none"> <li>• Distinguish between the accrual basis of accounting and the cash basis of accounting and discuss the impact each has on the financial statements (1.4a.1.5)</li> <li>• Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe the effect on the income statement (1.4b.1.1)</li> <li>• Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries (1.4b.1.2)</li> <li>• Explain the difference between the periodic and perpetual inventory methods (1.4b.1.3)</li> <li>• Determine the cost of inventory for merchandising and manufacturing businesses and apply appropriate valuation methods (1.4b.1.4)</li> <li>• Describe the criteria used to distinguish between capital expenditures and revenue expenditures (1.4b.1.6)</li> <li>• Determine the costs of property, plant and equipment, natural resources, and intangible assets (1.4b.1.7)</li> <li>• Identify, calculate, and record depreciation, depletion, and amortization, and explain the impact on the financial statements (1.4b.1.9)</li> <li>• Determine the impact on the financial statements when assets are sold, disposed, or rendered obsolete (1.4b.1.10)</li> <li>• Describe the methods and criteria used to account for investments and their impact on the financial statements (1.4b.1.11) (Level 4)</li> <li>• Record transactions for accounts payable and other short-term debt (1.4c.1.1)</li> <li>• Determine the initial valuation of long-term debt instruments and their impact on the financial statements (1.4c.1.2)</li> <li>• Record transactions for long-term debt instruments (1.4c.1.3)</li> <li>• Calculate the cost of borrowed funds and determine the impact on the financial statements (1.4c.1.4*)</li> <li>• Identify and describe the different classes of stock and explain the rights afforded each class of stock (1.4d.1.2)</li> </ul>		

	<ul style="list-style-type: none"> <li>Record equity-related transactions (1.4d.1.3)</li> <li>Explain how the acquisition and sale of a company's own stock affects the financial statements (1.4d.1.4*)</li> <li>Differentiate between stock splits and stock dividends and explain how each affects equity (1.4d.1.5*)</li> <li>Explain how accounting information facilitates management decision-making (1.6b.1.1)</li> <li>Apply differential analysis to make the following types of decisions: make or buy a product; lease or buy an asset; discontinue a department, plant, or product; offer discounted prices on special orders; replace or repair equipment (1.6b.1.2*)</li> <li>Apply present-value concepts to evaluate capital investment opportunities (1.6b.1.3) (Level 4)</li> </ul>
Corporate Accounting	<ul style="list-style-type: none"> <li>Describe the different forms of business ownership and the advantages and disadvantages of each form (1.2.1.14)</li> </ul>
Managerial Accounting	<ul style="list-style-type: none"> <li>Use the statement of cash flow to analyze business activities (e.g., operating, investing, financing) (1.2.1.18)</li> <li>Analyze cash flow from operating activities to assess profitability and liquidity (1.3.1.13*)</li> <li>Identify and describe the cost flow assumptions for inventory and explain the impact on the balance sheet and income statement (1.4b.1.5)</li> <li>Determine the impact on the financial statements when assets are sold, disposed, or rendered obsolete (1.4b.1.10)</li> </ul>
Manufacturing Accounting	<ul style="list-style-type: none"> <li>Develop a plan for activity-based costing for a manufacturing business (1.6a.1.11) (Level 4)</li> </ul>
Automated Accounting	<ul style="list-style-type: none"> <li>Demonstrate ethical decision-making skills and conduct in a business scenario (1.1.3.3)</li> <li>Identify and use information technology productively (1.1.3.5)</li> <li>Apply information technology to conduct financial analysis (1.3.1.9)</li> </ul>
Accrual Accounting	<ul style="list-style-type: none"> <li>Distinguish between the accrual basis of accounting and the cash basis of accounting and discuss the impact each has on the financial statements (1.4a.1.5)</li> </ul>
Alternate Financial Statements	<ul style="list-style-type: none"> <li>Discuss the information that can be obtained from analyzing financial statements (1.3.1.1)</li> <li>Recognize the primary areas of analysis (e.g., trend analysis, profitability, liquidity, capital structure) and explain the information that can be obtained from each type of analysis (1.3.1.2)</li> </ul>
Auditing	<ul style="list-style-type: none"> <li>Explain the role of management and the auditor in preparing and issuing an annual report (1.2.1.4)</li> <li>Identify and explain the types of audit opinions (1.2.1.5)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Accounting IV

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14013</b>	<p>Accounting IV: Students will continue to develop skills in analyzing and interpreting information common to corporate forms of organization, preparing formal statements and supporting schedules, and using inventory and budgetary control systems. Higher level corporate, managerial and cost accounting concepts are presented in this course. A contemporary business simulation set that lets the student put accounting skills into practice is often included.</p> <p><b>Prerequisite: Accounting III</b></p>	<b>10-12</b>	<b>1/2</b>
Topic	Performance Expectations		
City and Government Budgets	<ul style="list-style-type: none"> <li>• Prepare a budget for planning purposes (1.6a.1.6*)</li> <li>• Prepare master and flexible budgets and use them to evaluate performance (1.6a.1.8) (Level 4)</li> </ul>		
Formulas/ Analysis-Cost Accounting	<ul style="list-style-type: none"> <li>• Assess profitability and capital structure by calculating and interpreting financial ratios (gross profit margin, operating profit margin, net profit margin, return on assets, return on operating assets, sales turnover) (1.3.1.4)</li> <li>• Identify and describe the cost flow assumptions for inventory and explain the impact on the balance sheet and income statement (1.4b.1.5)</li> <li>• Explain and compare the behavior of fixed, variable, and mixed costs (1.6a.1.4*)</li> <li>• Apply variable and absorption costing concepts to analyze profitability (1.6a.1.7) (Level 4)</li> <li>• Evaluate company performance by applying standard costing and variance analysis (1.6a.1.9)</li> <li>• Apply responsibility accounting concepts to evaluate cost, profit, and investment centers (1.6a.1.10)</li> <li>• Develop a plan for activity-based costing for a manufacturing business (1.6a.1.11)</li> </ul>		
Profit Margins	<ul style="list-style-type: none"> <li>• Research industry averages and explain their use in assessing the financial condition, operating results, profitability, liquidity and capital structure (1.3.1.8)</li> <li>• Apply information technology to conduct financial analysis (1.3.1.9)</li> <li>• Identify and explain common methods for manipulating financial statements and financial ratios (1.3.1.10)</li> <li>• Describe the ethical and legal implications resulting from the manipulation of financial statements and financial ratios (1.3.1.11)</li> <li>• Use the statement of cash flow to analyze business activities (operating, investing, financing) (1.3.1.12*)</li> </ul>		

	<ul style="list-style-type: none"><li>Analyze cash flow from operating activities to assess profitability and liquidity (1.3.1.13*)</li></ul>
Not For Profit	<ul style="list-style-type: none"><li>Explain how to use activity-based costing and why it is used (1.6a.1.3)</li></ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Business Communications

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14060</b>	<p>Business Communications: Students will learn to integrate oral and written communication in a clear, courteous, concise, complete and correct manner on both personal and professional levels. Listening skills, learning styles, and teamwork will be incorporated to provide students with a solid base so they are able to communicate effectively.</p> <p><b>Prerequisite: Keyboarding or equivalent skill</b>  <b>NOTE: This course can be taught for Business Education credit only.</b></p>	<b>9-12</b>	<b>1/2 or 1</b>
Topic	Performance Expectations		
Foundations of Communication	<ul style="list-style-type: none"> <li>• Identify relevant information while listening (4.1a.1.6)</li> <li>• Listen attentively for the purpose of recording information and taking accurate notes (4.1a.1.7)</li> <li>• Evaluate effectiveness of digital and spoken presentations (4.1a.1.10)</li> <li>• Identify barriers to listening (4.1a.1.11)</li> <li>• Distinguish between fact and opinion (4.1c.1.7)</li> <li>• Expand vocabulary to include basic business terminology (4.1c.1.9)</li> <li>• Use contextual clues to recognize word meaning (4.1c.1.11)</li> <li>• Interpret information from a variety of sources (4.1c.1.18)</li> <li>• Select an appropriate reading method (e.g., skimming, scanning, speed-reading, and in-depth reading) for particular situations (4.1c.1.19)</li> <li>• Demonstrate sensitivity to language bias (4.3a.1.15)</li> <li>• Handle both friendly and hostile questions effectively in informal and formal situations (4.4a.1.18)</li> <li>• Use standard English when speaking on the job, especially avoiding the use of expletives, slang, unfamiliar jargon and technical terms (4.4a.1.19)</li> </ul>		
Business Writing Process	<ul style="list-style-type: none"> <li>• Determine whether to organize content directly or indirectly (4.1b.1.8)</li> <li>• Identify and use appropriate research sources (4.1c.1.6)</li> <li>• Collaborate using technology to acquire needed expertise to solve specific business problems (4.1d.1.31) (Level 4)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Use correct spelling, grammar, word and number usage, punctuation and formatting (4.3a.1.1) (Level 1)</li> <li>• Proofread business documents to ensure that they are clear, correct, concise, complete, consistent, and courteous (4.3a.1.16)</li> <li>• Use language, strategies, and techniques that reflect cultural sensitivity (4.3a.1.23)</li> <li>• Apply correct formats to various business messages (4.3b.1.12)</li> <li>• Prepare informal and formal reports using professional format and appropriate supporting graphics (4.3b.1.18)</li> </ul>
Workplace Communication	<ul style="list-style-type: none"> <li>• Discuss the positive and negative aspects of the “grapevine” (4.1b.1.16)</li> <li>• Apply proper etiquette when communicating with technology (4.1d.1.13)</li> <li>• Compose informal and formal messages using technology tools (4.1d.1.23)</li> <li>• Discuss the importance of extending courtesy in the business environment (4.2a.1.20)</li> <li>• Solve problems using techniques that take into consideration personal and ethical values (4.2a.1.36)</li> <li>• Demonstrate appropriate strategies for communicating in face-to-face discussions (4.4a.1.22)</li> <li>• Identify ways to respond to customer concerns and why it is important (6.4c.1.1) (Level 1)</li> <li>• Demonstrate how successful teams use support networks for problem solving (6.7c.1.8)</li> </ul>
Business Documents	<ul style="list-style-type: none"> <li>• Demonstrate correct grammar, spelling, and technical writing skill (3.3d.1.7)</li> <li>• Demonstrate basic research techniques (4.1c.1.13)</li> <li>• Proofread business documents to ensure that they are clear, correct, concise, complete, consistent, and courteous (4.3a.1.16)</li> <li>• Apply a variety of specific proofreading techniques to identify and correct errors (4.3a.1.24)</li> <li>• Compare drafts to final documents and make editorial changes (4.3a.1.25)</li> <li>• Prepare informal and formal reports using professional format and appropriate supporting graphics (4.3b.1.18)</li> </ul>
Professionalism, Team Meetings, and Presentation Skills	<ul style="list-style-type: none"> <li>• Exhibit leadership skills (1.1.3.6)</li> <li>• Practice tact and courtesy in relationships with peers and authority figures (4.2a.1.18)</li> <li>• Explain the value and impact of interpersonal relationships in the business environment (4.2a.1.21)</li> <li>• Display a positive attitude in personal and professional settings (4.2a.1.28)</li> <li>• Practice conflict resolution in academic, social, and business environments (4.2a.1.33)</li> <li>• Discuss common types of unethical behavior in the workplace (4.2a.1.35)</li> <li>• Organize and lead informal groups (4.2b.1.5)</li> <li>• Plan, organize, and conduct meetings to achieve identified purposes (4.2b.1.8)</li> <li>• Demonstrate the ability to involve all participants in a meeting, including those participating virtually (4.2b.1.14)</li> </ul>

	<ul style="list-style-type: none"> <li>• Demonstrate skills in leading collaborative groups (4.2b.1.17)</li> <li>• Apply team skills in a business environment (4.2b.1.18)</li> <li>• Resolve conflict in collaborative environments (4.2b.1.31) (Level 4)</li> <li>• Use language, strategies, and techniques that reflect cultural sensitivity (4.3a.1.23)</li> <li>• Organize and lead discussions (4.4a.1.17)</li> <li>• Demonstrate ability to speak persuasively for a specific cause (4.4a.1.24)</li> <li>• Use multiple technology tools to deliver presentations (4.4b.1.13)</li> <li>• Use proper techniques to deliver professional business presentations (4.4b.1.21)</li> </ul>
<p>Employment Communication</p>	<ul style="list-style-type: none"> <li>• Write simple application messages and résumés for simulated job opportunities (4.5.1.4)</li> <li>• Discuss the assessment of interests, skills, and abilities as they relate to selecting a job/career (4.5.1.7)</li> <li>• Complete job application forms (4.5.1.21)</li> </ul>

## ND BUSINESS EDUCATION FRAMEWORKS

### Business Computer Applications

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14024</b>	<p>Business Computer Applications: Students will continue to develop skills in various computer applications and using various input and output devices in order to gather information, design, present, and evaluate projects. The course will include ethical uses of computers and information. The course would be helpful for all students.</p> <p><b>Prerequisite: Keyboarding or equivalent skill</b></p>	<b>9-12</b>	<b>1/2 or 1 credit</b>
Topic	Performance Expectations		
Input Techniques	<ul style="list-style-type: none"> <li>● Develop proper input techniques (e.g., keyboarding, voice recognition, hand-writing recognition, virtual keypad, and the use of a multi-touch screen, mouse/pad, or stylus (7.6.1.1) (Level 1)</li> <li>● Identify appropriate input technology for various tasks (7.6.1.2) (Level 1)</li> <li>● Use a variety of input technologies to optimize academic and workplace performance (7.6.1.6)</li> </ul>		
Application Types	<ul style="list-style-type: none"> <li>● Use basic applications (word processing, spreadsheets, presentations, and graphics) (4.1d.1.5) (Level 1)</li> <li>● Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios (4.1d.1.16)</li> <li>● Apply a variety of specific proofreading techniques to identify and correct errors (4.3a.1.24)</li> <li>● Apply correct formats to various business messages (4.3b.1.12)</li> <li>● Prepare charts and graphs (4.3b.1.14)</li> <li>● Use multiple technology tools to deliver presentations (4.4b.1.13)</li> <li>● Use applications to analyze data for making good business decisions (7.7.1.16)</li> </ul>		
Internet and Computer Etiquette and Safety	<ul style="list-style-type: none"> <li>● Evaluate the proper technology tool to communicate information based on audience and context (4.1d.1.15)</li> <li>● Document properly both print and electronic digital sources to avoid plagiarism (4.3a.1.14)</li> <li>● Identify specific steps that consumers can take to minimize their exposure to identity theft (5.16.1.25)</li> </ul>		

	<ul style="list-style-type: none"> <li>● Explore the risks and dangers of sharing personal information in a digital world (e.g., digital footprint cyberbullying) (7.3.1.2)</li> <li>● Explore the possibilities and perils of digital communications (7.3.1.3)</li> <li>● Discuss and apply Internet safety practices (7.3.1.4)</li> <li>● Discuss basic issues related to responsible use of technology and describe personal or legal consequences of inappropriate use (7.3.1.6)</li> <li>● Identify and discuss privacy issues within an organization (7.15.1.1)</li> <li>● Discuss the risks of data loss and methods of prevention (7.15.1.3)</li> </ul>
Storage Management	<ul style="list-style-type: none"> <li>● Manage files and folders (7.5.1.2)</li> </ul>
Digital Citizenship	<ul style="list-style-type: none"> <li>● Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6)</li> <li>● Review acceptable use policies for legal and ethical use of information (7.3.1.14)</li> <li>● Explain the purpose, operation, and care of devices and components (7.4.1.5) (Level 1)</li> <li>● Compare and contrast various storage options (e.g., local, removable, remote, cloud) (7.4.1.11)</li> <li>● Describe various operating systems and utilities (e.g., Android, iPhone system, Chrome, open source) (7.5.1.3)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Business Finance

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14016</b>	<p>Business Finance: Students will focus on a business’s financial behavior; examine the financial side of running a business, keeping records, investing, protecting against loss, obtaining credit, and making strategic decisions.</p> <p><b>Prerequisite: Accounting I</b></p>	<b>9-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Forms of Business Ownership	<ul style="list-style-type: none"> <li>• Explain the legal procedures for forming and running a sole proprietorship (2.4a.1.6)</li> <li>• Distinguish between a limited partnership and a general partnership (2.4a.1.12)</li> <li>• Differentiate between types of corporations (e.g., profit, non-profit, professional, domestic, foreign, and alien) (2.4b.1.3)</li> <li>• Identify shareholder rights (2.4b.1.8)</li> <li>• Explain the nature of the shareholder’s liability (2.4b.1.9)</li> <li>• Identify and appraise the unique contributions of entrepreneurs to the economy of a country (6.1a.1.5)</li> <li>• Explain the importance of entrepreneurship as a choice in a market economy (6.1a.1.6)</li> <li>• Define and provide examples of the basic forms of business ownership (e.g., sole proprietorship, partnership, and corporation) (9.3a.1.1)</li> <li>• Identify variations of basic forms of business ownership (e.g., franchise, limited partnership, limited liability company, and S corporation) (9.3a.1.2)</li> </ul>		
Finance	<ul style="list-style-type: none"> <li>• List and describe the forms of co-ownership of real property (2.5b.1.4)</li> <li>• Explain the method of transferring title (deeding) to real property (2.5b.1.5)</li> <li>• Describe the kinds of rental relationships that landlord and tenants may create (2.5b.1.6)</li> <li>• Identify the types of intellectual property (e.g., trademark, trade name, trade dress, copyright, patent, trade secret) (2.5c.1.1)</li> <li>• Explain the concept of marginal benefit vs. marginal cost and how it relates to rational decision-making (5.1.1.9)</li> <li>• Explain the roles of profit and competition in a market oriented economy (5.3.1.11)</li> <li>• Distinguish between fixed, variable, explicit, and implicit costs (5.6.1.9)</li> <li>• Explain the law of profit maximization (ie. Marginal cost = marginal revenue) (5.6.1.11)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Differentiate between lowest total cost, lowest marginal cost, lowest average cost (5.6.1.12)</li> <li>• Differentiate between monetary and fiscal policies and identify when it may be appropriate to use a given policy (5.7.1.15)</li> <li>• Compare and contrast the different stages of the business cycle (e.g., recovery, expansion, trough and peak) (5.9.1.8)</li> <li>• Identify the components of the labor force (5.9.1.9)</li> <li>• Analyze the effects of ethics on business and financial management decisions (5.10.1.10)</li> <li>• Evaluate short-term alternatives for a business to reach profitability (6.3c.1.3)</li> <li>• Evaluate long-term alternatives for a business to reach profitability. (6.3c.1.4)</li> <li>• Establish a profit goal for an entrepreneurial venture (6.3c.1.4)</li> <li>• Determine the costs of starting a business venture (6.5a.1.5)</li> <li>• Project the total cash needed to start a business (e.g., start-up costs, on-going operational expenses and cash reserves) (6.5a.1.7)</li> <li>• Project on-going cash needs for a business venture (6.5a.1.8)</li> <li>• Calculate financial ratios (6.6b.1.9)</li> <li>• Analyze for decision-making purposes the financial health of a business (6.6b.1.10)</li> <li>• Analyze for decision-making purposes the cash flow of a business (6.6b.1.11)</li> <li>• Analyze for decision-making purposes the worth of a business (6.6b.1.12)</li> <li>• Discuss how financial ratios are used in business decision-making (9.9b.1.3)</li> <li>• Identify sources of short and long-term financing (9.10b.1.1)</li> <li>• Assess the short-term and long-term financial needs of an organization (9.10b.1.2)</li> </ul>
Accounting	<ul style="list-style-type: none"> <li>• Describe the users and uses of financial information (1.2.1.2)</li> <li>• Identify the sections in an annual report and explain the purpose of each section (1.2.1.3)</li> <li>• Explain how and why the conceptual framework of accounting and generally accepted accounting principles provides guidance and structure for preparing financial statements (1.2.1.13)</li> <li>• Explain how the different forms of business ownership are reported in the financial statements (1.2.1.15)</li> <li>• Discuss the information that can be obtained from analyzing financial statements (1.3.1.1)</li> <li>• Recognize the primary areas of analysis (trend analysis, profitability, liquidity, capital structure) and explain the information that can be obtained from each type of analysis (1.3.1.2)</li> <li>• Assess profitability by calculating and interpreting financial ratios (gross profit margin, operating profit margin, net profit margin, return on assets, return on operating assets, sales turnover) (1.3.1.4)</li> <li>• Assess liquidity and solvency by calculating and interpreting financial ratios (working capital, current ratio, quick ratio, cash ratio, inventory turnover, accounts receivable turnover, operating cycle) (1.3.1.5)</li> <li>• Apply information technology to conduct financial analysis (1.3.1.9)</li> </ul>

	<ul style="list-style-type: none"> <li>• Analyze cash flow from operating activities to assess profitability and liquidity (1.3.1.13*)</li> <li>• Explain how to apply appropriate information technology to the accounting system (1.6a.1.2)</li> <li>• Prepare a budget for planning purposes (1.6a.1.6*)</li> <li>• Evaluate company performance by applying standard costing and variance analysis (1.6a.1.9)</li> <li>• Apply responsibility accounting concepts to evaluate cost, profit, and investment centers (1.6a.1.10)</li> <li>• Explain how accounting information facilitates management decision-making (1.6b.1.1)</li> <li>• Use the statement of cash flow to analyze business activities (operating, investing, financing) (1.13.1.12*)</li> <li>• Determine the appropriate records required for a business venture (6.6a.1.4)</li> <li>• Describe the importance of keeping accurate business records (6.6a.1.5)</li> <li>• Describe the inter-relationships of various business records (6.6a.1.7)</li> <li>• Compare actual income and expenses to budgeted amounts for a specific period (6.6a.1.8)</li> <li>• Evaluate software methods and systems available for maintaining business records (6.6a.1.9)</li> <li>• Develop an accounting system for an entrepreneurial venture (6.6a.1.10)</li> <li>• Prepare necessary financial statements for an entrepreneurial venture (6.6b.1.5)</li> <li>• Describe the purpose of financial statements (9.10a.1.1)</li> <li>• Interpret the data shown on financial statements (e.g., income statement, balance sheet, cash flow statement, and statement of net worth) (9.10a.1.3)</li> </ul>
Labor	<ul style="list-style-type: none"> <li>• Identify legislation that regulates employment conditions (e.g., Fair Labor Standards Act, Immigration Reform and Control Act, Employment, Retirement, Income Security Act, and Occupational Safety and Health Act) (2.3b.1.13)</li> <li>• Identify legislation that guarantees worker benefits (e.g., unemployment insurance, pension protection, worker's compensation, and Social Security legislation) (2.3b.1.14)</li> <li>• Differentiate between the different types of unemployment (e.g., frictional, structural, cyclical and seasonal) (5.9.1.10)</li> <li>• Compare and contrast compensation packages that include varying levels of wages and benefits (5.11.1.14)</li> <li>• Investigate employee benefits and incentives (5.11.1.21)</li> </ul>
Saving and Investing	<ul style="list-style-type: none"> <li>• Differentiate between common and preferred stock (2.4b.1.7)</li> <li>• Describe the advantages and disadvantages of various savings and investing plans (5.13.1.5)</li> <li>• Identify the risks/return trade-offs for saving and investing (5.13.1.7)</li> <li>• Apply criteria for choosing a savings or investment instrument (e.g., market risk, inflation risk, interest rate risk, liquidity, and minimum amount needed for investment) (5.13.1.9)</li> <li>• Distinguish between the rights and responsibilities of owners of debt and equity investments (5.13.1.10)</li> <li>• Evaluate the tax incentives available for certain investments (5.13.1.14)</li> </ul>

	<ul style="list-style-type: none"> <li>• Identify costs for investments.(5.13.1.15)</li> <li>• Identify income sources for investments (5.13.1.16)</li> </ul>
Banking and Credit	<ul style="list-style-type: none"> <li>• Explain the concept of negotiability (2.6a.1.1)</li> <li>• Identify the essential elements of a negotiable instrument (2.6a.1.3)</li> <li>• Describe the different types of negotiable instruments (2.6a.1.4)</li> <li>• Explain the contractual relationship between a bank and its customers (2.6a.1.6)</li> <li>• Describe stop payment orders (2.6a.1.7)</li> <li>• Describe a secured transaction and explain the requirements for creating a valid security interest (2.6c.1.1)</li> <li>• Define the major types of collateral (2.6c.1.2)</li> <li>• Compare and contrast a secured creditor with an unsecured creditor (2.6c.1.3)</li> <li>• Define bankruptcy (2.6d.1.1)</li> <li>• Summarize the principle features of Chapters 11, 12, and 13 Bankruptcy Code (2.6d.1.4)</li> <li>• Discuss the history of banking in the United States, how monetary and fiscal policies have evolved, and how monetary and fiscal policies have been in opposition or in harmony with one another (5.7.1.14)</li> <li>• Determine advantages and disadvantages of using credit (5.16.1.5)</li> <li>• Evaluate the various methods of financing a purchase (5.16.1.6)</li> <li>• Define interest as a cost of credit and explain why it is charged (5.16.1.7)</li> <li>• Calculate a payment schedule for a loan (5.16.1.13)</li> <li>• Analyze various sources and types of credit (e.g. short-and long-term) and related costs (5.16.1.14)</li> <li>• Describe the relationship between a credit rating and cost of credit (5.16.1.18)</li> <li>• Identify strategies for effective debt management (5.16.1.19)</li> <li>• Compare and contrast legal aspects of different forms of credit (e.g. title transfer, responsibility limits, collateral requirements and co-signing) (5.16.1.22)</li> <li>• Explain the implications of foreclosure and bankruptcy (5.16.1.27)</li> <li>• Identify the major options of funding for a business (6.5b.1.5)</li> <li>• Describe the advantages and disadvantages of debt and equity financing (6.5b.1.7)</li> <li>• Discuss potential sources of funding (e.g. mortgage, short-term loan, long-term loan, angel network, investors, and credit line) (6.5b.1.8)</li> <li>• Describe the criteria that determine an entrepreneur’s credit worthiness and the impact this might have on obtaining a business loan (6.5b.1.11)</li> </ul>
Risk Management	<ul style="list-style-type: none"> <li>• Compare and contrast the different types of life insurance (2.6b.1.4)</li> </ul>

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|  | <ul style="list-style-type: none"><li>• Compare and contrast the different types of personal liability and property insurance (2.6b.1.5)</li><li>• Explain some of the different kinds of health insurance coverage (2.6b.1.7)</li><li>• Identify types of business insurance (6.7e.1.4)</li><li>• Conduct a risk assessment and develop a risk management plan (6.7e.1.5)</li><li>• Select types of insurance needed for a business venture (6.7e.1.6)</li><li>• Identify risks to business (9.10c.1.1)</li><li>• Identify ways to minimize and manage risk (9.10c.1.2)</li></ul> |
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## ND BUSINESS EDUCATION FRAMEWORKS

### Business Fundamentals

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14230</b>	Business Fundamentals: Students will be introduced to the world of business and prepare for the economic roles of consumer, worker, and citizen. The content may include a study of the business environment and strategies for creating, financing, marketing and managing a business. This course will also serve as a background for other business courses you may take in high school and college.	<b>9-12</b>	<b>1/2 or 1 credit</b>
Topic	Performance Expectations		
Accounting Process	<ul style="list-style-type: none"> <li>• Distinguish between revenue and gains (1.4g.1.1)</li> <li>• Distinguish between expenses and losses (1.4g.1.2)</li> <li>• Explain the purpose of the accounting system (1.5.1.1)</li> </ul>		
Business Law	<ul style="list-style-type: none"> <li>• Distinguish unethical from illegal conduct (2.1a.1.8)</li> <li>• Identify consequences of unethical conduct (2.1a.1.9)</li> <li>• Identify consequences of illegal conduct (2.1a.1.10)</li> <li>• Explain the roles of local and state government (2.1b.1.7)</li> <li>• Describe the powers of the federal and state governments as stated in the US constitution (2.1b.1.8)</li> <li>• Distinguish between civil and criminal law (2.1g.1.2)</li> <li>• Identify different areas of civil law that impact businesses (e.g., tort, contract, and property law) (2.1g.1.3)</li> <li>• Explain the nature of employer/employee relationships (2.3b.1.1) (Level 1)</li> </ul>		
Communication	<ul style="list-style-type: none"> <li>• Explain the value and impact of interpersonal relationships in the business environment (4.2a.1.21)</li> <li>• Discuss the impact of effective communication on professional image and job retention (4.2a.1.24)</li> <li>• Demonstrate an understanding of and respect for the business customs, etiquette, and communication styles of various cultures (4.2a.1.25)</li> <li>• Respect different intergenerational communication styles, perspectives, and opinions (4.2a.1.26)</li> <li>• Select appropriate business attire and demonstrate good grooming (4.2a.1.27)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Display a positive attitude in personal and professional settings (4.2a.1.28)</li> <li>• Demonstrate a positive work ethic in a professional environment (4.2a.1.29)</li> <li>• Discuss common types of unethical behavior in the workplace (4.2a.1.35)</li> <li>• Demonstrate effective consensus building techniques (4.2b.1.16)</li> <li>• Apply team skills in a business environment (4.2b.1.18)</li> <li>• Use standard English when speaking on the job, especially avoiding the use of expletives, slang, and unfamiliar jargon and technical terms (4.4a.1.19)</li> </ul>
<p>Economics and Personal Finance</p>	<ul style="list-style-type: none"> <li>• Analyze existing economies and how they answer the following three basic economic questions every economic system must answer: (5.2.1.8) <ul style="list-style-type: none"> <li>○ What goods and services should be produced?</li> <li>○ How should the goods and services be produced?</li> <li>○ For whom should the goods and services be produced?</li> </ul> </li> <li>• Explain the roles of profit and competition in a market-oriented economy (5.3.1.11)</li> <li>• Identify major functions of the public sector in a market economy (5.3.1.12)</li> <li>• Analyze ways in which a society’s allocation of resources will be affected by its laws, public policy, and taxation (5.3.1.13)</li> <li>• Identify how certain historical events (e.g., the Depression, 1980s savings and loan crisis, September 11, housing market crisis of 2008) have influenced the banking system and other financial institutions (5.3.1.14)</li> <li>• Identify determinants of supply and demand (5.4.1.8)</li> <li>• Demonstrate an understanding of the supply and demand curves that show increases and decreases in quantity supplied and quantity demanded (5.4.1.9)</li> <li>• Demonstrate an understanding of the supply and demand curves when there are increases and decreases in supply and demand and explain why these changes occur (5.4.1.10)</li> <li>• Identify fiscal policies used by the federal government to regulate the economy (5.7.1.13)</li> <li>• Discuss the history of banking in the United States, how monetary and fiscal policies have evolved, and how monetary and fiscal policies have been in opposition or in harmony with each other (5.7.1.14)</li> <li>• Differentiate between monetary and fiscal policies and identify when it may be appropriate to use a given policy (5.7.1.15)</li> <li>• Analyze the effect of national debt or surplus on the economy (5.7.1.16)</li> <li>• Analyze how a change in the value of a nation’s currency (appreciation or depreciation) can affect the level of its imports and exports (5.8.1.8)</li> <li>• Apply the decision-making process to various types of decisions at different stages of the life cycle (5.10.1.7)</li> </ul>
<p>Entrepreneurship</p>	<ul style="list-style-type: none"> <li>• Explain the importance of entrepreneurship as a choice in a market economy (6.1a.1.6)</li> <li>• Differentiate between entrepreneur and intrapreneur (6.1a.1.7)</li> <li>• Analyze the characteristics of successful entrepreneurs (6.1b.1.3)</li> </ul>

	<ul style="list-style-type: none"> <li>• Compare and contrast one’s personal characteristics with those that are typical of an entrepreneur (6.1b.1.4)</li> <li>• Compare and contrast the risks and benefits of choosing to become an entrepreneur (6.1b.1.5)</li> <li>• Examine one’s ability to take risks as an entrepreneur (6.1b.1.6)</li> <li>• Assess one’s personal qualifications to become an entrepreneur (6.1b.1.7)</li> </ul>
Information Technology	<ul style="list-style-type: none"> <li>• Analyze how developments in information technology affect the supply demand characteristics of the job market (7.1.1.15)</li> <li>• Examine how information technology changes the breadth and level of worker responsibilities (7.1.1.17)</li> <li>• Discuss basic issues related to responsible use of technology and describe personal or legal consequences of inappropriate use (7.3.1.16)</li> <li>• Compare and contrast various types of license agreements (e.g., open source, multiple license agreements, single user installation, site license) (7.3.1.19)</li> <li>• Evaluate how information technology transforms business processes and relationships (8.1.1.18)</li> <li>• Identify emerging trends in information technology and predict influences on business and industry (8.1.1.20)</li> <li>• Recognize the importance of your digital footprint and manage it professionally (8.3.1.15)</li> <li>• Recognize responsible use of digital commerce (8.3.1.16)</li> <li>• Recognize how information technology contributes to lifelong learning (8.3.1.17)</li> </ul>
International Business	<ul style="list-style-type: none"> <li>• Recognize gift giving in business relationships in several cultures and give examples of appropriate and inappropriate gifts for persons in a given country (8.2a.1.8)</li> <li>• Compare the business protocol of various countries (8.2a.1.12)</li> <li>• Identify and explain formal and informal trade barriers (8.2b.1.4)</li> <li>• Describe how trade barriers and incentives affect choice of location for companies operating internationally (8.2b.1.5)</li> <li>• Recognize legal differences in areas such as consumer protection, product safety, labor laws, contract formulation, liability, and taxation for various countries (8.2c.1.6)</li> <li>• Describe formal practices used by a given country to limit international companies from establishing or conducting business (8.2c.1.10)</li> <li>• Explain the difference between the free market economy and government-controlled economy (8.2d.1.6)</li> <li>• Explain how opportunity costs are used in decision making to allocate the resources (8.2d.1.9)</li> <li>• Identify how various economic systems influence what is produced, how it is produced, for whom it is produced, and who benefits from this production (8.2d.1.11)</li> </ul>
Management	<ul style="list-style-type: none"> <li>• Describe the interaction between and among management levels (9.1a.1.7)</li> <li>• Differentiate between leading and managing (9.1c.1.6)</li> </ul>

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|  | <ul style="list-style-type: none"><li>• Compare and contrast leadership styles (9.1c.1.7)</li><li>• Define and provide examples of the basic forms of business ownership (e.g., sole proprietorship, partnership and corporation) (9.3a.1.1)</li><li>• Compare and contrast the basic forms of business ownership (9.3a.1.3)</li></ul> |
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# ND BUSINESS EDUCATION FRAMEWORKS

## Business Law

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14090</b>	Business Law: Students will be introduced to the fundamental background of the development and enforcement of laws, the difference between criminal and civil law, and our present court system and how it works. Topics to be discussed include laws concerning contracts, sales, consumers, property, computers, family, environment, wills and trusts, and bankruptcy.	<b>9-12</b>	<b>1/2 or 1</b>
Topic	Performance Expectations		
Basics of Ethics and the Law	<ul style="list-style-type: none"> <li>• Explain the relationship between law and ethics (2.1a.1.6)</li> <li>• Describe the role of values in constructing an ethical code and a legal system (2.1a.1.7)</li> <li>• Identify factors that contribute to developing ethical and legal lifestyles (2.1a.1.11)</li> <li>• Describe how a bill becomes a federal law (2.1b.1.5)</li> <li>• Explain the roles of the local, state, and federal governments (2.1b.1.7)</li> <li>• Describe the basic structure of the national and state, territory, and provincial court systems (2.1c.1.2)</li> <li>• Distinguish between the roles of legal professionals (e.g., judges, lawyers, and paralegals) (2.1c.1.3)</li> <li>• Define ethics and social responsibility (8.4.1.2)</li> </ul>		
Contract and Consumer Protection Laws	<ul style="list-style-type: none"> <li>• Explain the nature of a contractual relationship (2.2a.1.1) (Level 1)</li> <li>• Discuss consumer protection legislation at the state and federal levels (2.2c.1.2)</li> </ul>		
Employment	<ul style="list-style-type: none"> <li>• Explain the nature of the employer-employee relationship (2.3b.1.1) (Level 1)</li> <li>• Describe the need for a social media policy in business (2.3b.1.9)</li> <li>• Identify legislation that regulates employee rights (e.g., Americans with Disabilities Act, Age Discrimination in Employment Act, Family and Medical Leave Act, the Uniformed Services Employment and Reemployment Rights Act, Older Workers Benefit Protection Act) and the Genetic Information Non-discrimination Act (GINA) (2.3b.1.12)</li> <li>• Identify legislation that guarantees worker benefits (e.g., unemployment insurance, pension protection, worker's compensation, and Social Security legislation) (2.3b.1.14)</li> </ul>		
Business	<ul style="list-style-type: none"> <li>• List the most common forms of business associations (2.4a.1.1) (Level 1)</li> </ul>		

Organizations	<ul style="list-style-type: none"> <li>• Define sole proprietorship (2.4a.1.2)</li> <li>• Define partnership (2.4a.1.3)</li> <li>• Define corporation (2.4b.1.1) (Level 1)</li> <li>• Define a limited liability company (2.4c.1.1)</li> </ul>
Property Law	<ul style="list-style-type: none"> <li>• Distinguish goods from services and real property (2.2b.1.2)</li> <li>• Define the concept of intellectual property (2.5a.1.1)</li> <li>• Give examples of tangible and intangible personal property (2.5a.1.2)</li> </ul>
Banking and Insurance	<ul style="list-style-type: none"> <li>• Describe the different types of negotiable instruments (2.6a.1.4)</li> <li>• Explain the contractual relationship between a bank and its customers (2.6a.1.6)</li> <li>• Explain the requirements for an insurable interest (2.6b.1.3)</li> <li>• Compare and contrast the different types of life insurance (2.6b.1.4)</li> <li>• Compare and contrast the different types of personal liability and property insurance (2.6b.1.5)</li> <li>• Explain some of the different kinds of health insurance coverage (2.6b.1.7)</li> <li>• Analyze the impact of major disasters and mass torts on insurance (2.6b.1.11)</li> </ul>
Computer Law	<ul style="list-style-type: none"> <li>• Define the key terms involved in computer law (2.7a.1.1)</li> <li>• Identify the areas of law affected by the use of computers (2.7a.1.2)</li> <li>• Describe when a computer program can be protected as a trade secret (2.7b.1.1)</li> <li>• Determine when a computer program can be protected by a patent (2.7b.1.5)</li> <li>• Determine when a computer program can be protected by a copyright (2.7b.1.6)</li> <li>• Explain when a computer program copyright is violated (2.7b.1.8)</li> </ul>
Environmental Law and Energy Regulation	<ul style="list-style-type: none"> <li>• Discuss the historical development of environmental law (2.8a.1.2)</li> <li>• Describe the various state statutes that impact the environment (2.8a.1.4)</li> <li>• Explain the need for energy regulation and conservation (2.8b.1.1)</li> </ul>
Family Law	<ul style="list-style-type: none"> <li>• Explain the rights and obligations that are involved in marriage (2.9a.1.2) (Level 1)</li> <li>• Identify the terms that might be included in a prenuptial agreement (2.9a.1.5)</li> <li>• Contrast legal separation, annulment, divorce, and dissolution proceedings (2.9b.1.1)</li> <li>• Describe the distribution of property in a community property state (2.9b.1.4)</li> <li>• Explain the law of domestic relations as it relates to child custody (2.9b.1.5)</li> <li>• Outline the law of domestic relations as it relates to spousal and child support (2.9b.1.6)</li> </ul>
Wills and Trusts	<ul style="list-style-type: none"> <li>• Identify the requirements necessary for a valid will (2.10a.1.3)</li> </ul>

	<ul style="list-style-type: none"><li>• Define a holographic will (2.10a.1.4)</li><li>• Explain what happens to a decedent's estate when a person dies without a will (2.10a.1.9)</li><li>• Define a "living will" (2.10a.1.11)</li><li>• Identify the responsibilities of an executor (2.10a.1.12)</li><li>• Describe the probating of a will (2.10a.1.13)</li></ul>
<b>Social Responsibility</b>	<ul style="list-style-type: none"><li>• Determine how businesses can meet their social responsibilities (2.1a.1.5)</li><li>• Define ethics and social responsibility (8.4.1.2)</li><li>• Define social responsibility (9.5b.1.2)</li><li>• Identify ways in which an organization demonstrate social responsibility (e.g., providing jobs, paying taxes, and contributing to community projects) (9.5b.1.2)</li></ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Business Technology and Procedures

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14079</b>	<p>Business Technology and Procedures: Students will analyze productivity throughout the workforce, which imposes on all workers the need for effective and efficient information management, problem solving, and communication tasking. This class provides practical office simulations including information processing systems, job search skills, preparation of business presentations, and other technology procedures.</p> <p><b>Prerequisite: Word Processing skill</b></p>	<b>10-12</b>	<b>1/2 or 1</b>
Topic	Performance Expectations		
Office Environment	<ul style="list-style-type: none"> <li>• Describe appropriate time management techniques and their application/transference to the workplace (3.3a.1.13)</li> <li>• Describe the impact of technology on the knowledge and skills needed for success in the workplace (7.1.1.7)</li> <li>• Assess how information technology changes the manner in which training is offered and implemented (7.1.1.19)</li> <li>• Use information technologies to facilitate learning (7.16.1.7)</li> </ul>		
Decision-Making / Group Dynamics	<ul style="list-style-type: none"> <li>• Demonstrate the ability to work within a team concept (1.1.3.7)</li> <li>• Describe how the workplace environment influences behavior (3.3b.1.10)</li> <li>• Demonstrate how behavior influences the actions of coworkers (3.3b.1.11)</li> <li>• Demonstrate appropriate interpersonal skills for working with and for others (3.3b.1.12)</li> <li>• Demonstrate techniques for responding to workplace stress related to coworkers or environment (3.3b.1.15)</li> <li>• Demonstrate the ability to appropriately use assertive behavior in work relationships (3.3b.1.16)</li> <li>• Illustrate techniques for eliminating gender bias and stereotyping (3.3c.1.11)</li> <li>• Formulate strategies for working effectively with coworkers diverse from oneself (3.3c.1.12)</li> <li>• Describe ways tasks and the workplace environment can be structured to accommodate the diverse needs of workers (3.3c.1.13)</li> <li>• Develop effective oral communication skills that include attentive and active listening, and nonverbal communication skills (3.3d.1.4)</li> <li>• Develop skills to give and receive constructive feedback (3.3d.1.5)</li> <li>• Demonstrate correct grammar, spelling, and technical writing skill (3.3d.1.7)</li> <li>• Identify techniques for maintaining healthy self-esteem and for maintaining and projecting a positive attitude (3.3f.1.10)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Explain the importance of maintaining professionalism in work relationships (3.3f.1.11)</li> <li>• Discuss the positive and negative aspects of the “grapevine” (4.1b.1.16)</li> <li>• Apply proper etiquette when communicating with technology (4.1d.1.13)</li> <li>• Respect the rights and feelings of others (4.2a.1.9) (Level 1)</li> <li>• Work cooperatively with peers and authority figures (4.2a.1.10) (Level 1)</li> <li>• Discuss the importance of extending courtesy in the business environment (4.2a.1.20)</li> <li>• Explain the value and impact of interpersonal relationships in the business environment (4.2a.1.21)</li> <li>• Practice conflict resolution in academic, social, and business environments (4.2a.1.33)</li> <li>• Discuss common types of unethical behavior in the workplace (4.2a.1.35)</li> <li>• Apply team skills in a business environment (4.2b.1.18)</li> <li>• Explain the value in following chains of command when communicating (4.2b.1.21)</li> <li>• Discuss the importance of taking responsibility for all written communication (4.3a.1.17)</li> <li>• Discuss the importance of taking responsibility for all spoken communication (4.4a.1.21)</li> <li>• Discuss the importance of delegation (6.7c.1.7)</li> <li>• Demonstrate how successful teams use support networks for problem solving (6.7c.1.8)</li> <li>• Explain how management identifies and uses various resources in the organizing process to accomplish goals (9.1b.1.4)</li> </ul>
<b>Professional Etiquette</b>	<ul style="list-style-type: none"> <li>• Demonstrate appropriate telephone and e-mail etiquette (3.3d.1.6)</li> <li>• Identify proper etiquette when communicating with technology (4.1d.1.7)</li> <li>• Make informal introductions (4.2a.1.13)</li> <li>• Exhibit professional and ethical behavior in the work environment (4.2a.1.23)</li> <li>• Use appropriate manners and etiquette when relating to business people of various cultures (4.2a.1.38)</li> <li>• Differentiate between types of business attire (e.g., casual, business-casual, professional business, and formal attire) and select the appropriate attire for specific situations (4.2a.1.40)</li> <li>• Demonstrate professionalism, proper grooming, and a positive attitude in business environments (4.2a.1.44)</li> <li>• Explain the importance of time management (9.4a.1.1)</li> </ul>
<b>Meeting Preparation</b>	<ul style="list-style-type: none"> <li>• Organize and lead discussions (4.4a.1.17)</li> <li>• Use proper techniques when presiding or presenting at professional events (4.4b.1.24)</li> <li>• Use proper parliamentary procedures (4.2b.1.15)</li> <li>• Apply team skills in a business environment (4.2b.1.18)</li> <li>• Exhibit leadership skills (1.1.3.6)</li> </ul>

<b>Business Presentations</b>	<ul style="list-style-type: none"> <li>• Express thoughts and ideas succinctly and correctly using various forms of communication (e.g., oral, written, and nonverbal) (3.3d.1.2)</li> <li>• Explain how feedback can be incorporated to make changes and improve performance (3.5a.1.12) (Level 4)</li> <li>• Demonstrate ability to speak persuasively for a specific cause (4.4a.1.24)</li> <li>• Deliver extemporaneous and planned speeches with confidence (4.4b.1.26)</li> <li>• Use multiple technology tools to deliver presentations (4.4b.1.13)</li> <li>• Use proper techniques to deliver professional business presentations (4.4b.1.21)</li> </ul>
<b>Financial Reports Preparation</b>	<ul style="list-style-type: none"> <li>• Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios (4.1d.1.16)</li> <li>• Use applications to analyze data for making good business decisions (7.7.1.16)</li> <li>• Create, modify, and extract data from databases for decision making (7.10.1.5)</li> <li>• Organize and present the results of data retrieval through reports (7.10.1.7)</li> </ul>
<b>Job Search Skills</b>	<ul style="list-style-type: none"> <li>• Discuss methods to develop a list of career network contacts (3.1c.1.5)</li> <li>• Demonstrate appropriate interpersonal skills for working with and for others (3.3b.1.12)</li> <li>• Develop a career portfolio, using an appropriate tool, of items including resumes, sample cover letters, letters of recommendation, examples of work and technical skills, awards, and documentation of extracurricular activities and community service activities (3.4b.1.8)</li> <li>• Develop criteria for selecting prospective employers (3.4c.1.8)</li> <li>• Identify steps to prepare for an interview (3.4c.1.10)</li> <li>• Demonstrate appropriate interviewing techniques through participation in mock or actual interviews (3.4c.1.12)</li> <li>• Explain the importance of appropriate interview follow-up techniques (3.4c.1.13)</li> <li>• Identify appropriate factors for evaluating job offers and deciding whether to accept or reject them (3.4c.1.23)</li> <li>• Participate in and analyze mock interviews (4.5.1.13)</li> <li>• Prepare responses to commonly asked interview questions (4.5.1.14)</li> <li>• Discuss and demonstrate the importance of appropriate dress in an interview situation (4.5.1.15)</li> <li>• Prepare a list of questions to ask an interviewer (4.5.1.16)</li> <li>• List and discuss qualities that employers expect in potential employees (4.5.1.17)</li> <li>• Discuss the significance of nonverbal communication in the interviewing process (4.5.1.20)</li> <li>• Complete job application forms (4.5.1.21)</li> <li>• Identify compensation plans, benefit packages, and incentive programs available to employees (9.6e.1.1)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Communication Technologies

Course Code	Course Name/Description	Grade Levels	High School Credit Options
<b>14028</b>	<p>Communication Technologies: Students will study the history of the Internet, Internet safety and etiquette, appropriate research techniques, online communication, video conferencing, social networking, network security, and a study of e-business.</p> <p><b>Prerequisite: Keyboarding or equivalent skill</b></p>	<b>9-12</b>	<b>1/2 or 1</b>
Topic	Performance Expectation		
Impact of Technology	<ul style="list-style-type: none"> <li>• Explain how decisions regarding education and work impact other major life decisions (3.5a.1.6)</li> <li>• Identify uses of technology in the home, school, workplace, and global society (7.1.1.2) (Level 1)</li> <li>• Explain how information technologies meet human needs and affects quality of life (7.1.1.3) (Level 1)</li> <li>• Describe the impact of technology on the knowledge and skills needed for success in the workplace (7.1.1.7)</li> </ul>		
Ethics, Plagiarism, Copyright	<ul style="list-style-type: none"> <li>• Document properly both print and electronic digital sources to avoid plagiarism (4.3a.1.14)</li> <li>• Identify the impact of information technologies on the environment and society – both positive and negative (7.1.1.5) (Level 1)</li> <li>• Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6) (Level 1)</li> <li>• Identify and explore basic privacy issues associated with technology (7.3.1.1)</li> <li>• Discuss basic issues related to responsible use of technology and describe personal or legal consequences of inappropriate use (7.3.1.6)</li> <li>• Explain the consequences of illegal and unethical use of information technologies (7.3.1.7)</li> <li>• Demonstrate legal and ethical behaviors when using information technologies (7.3.1.10)</li> <li>• Implement organization policies and procedures dealing with legal and ethical issues (7.3.1.18)</li> <li>• Demonstrate the appropriate and legal use of intellectual property (7.3.1.19)</li> <li>• Read, interpret, and adhere to software license agreements and legal mandates (7.3.1.20)</li> <li>• Analyze legal and ethical dilemmas within the framework of current laws and legislation (e.g., virus development, hacking, threats, phishing) (7.3.1.21)</li> </ul>		
Internet Safety	<ul style="list-style-type: none"> <li>• Identify specific steps that should be taken by a victim of identity theft (5.16.1.26)</li> <li>• Identify the risks of information technology to personal health, safety, and privacy (7.1.1.6) (Level 1)</li> <li>• Explore the risks and dangers of sharing personal information in a digital world (e.g., digital footprint cyberbullying) (7.3.1.2)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Discuss and apply Internet safety practices (7.3.1.4)</li> <li>• Discuss the process of safely buying and selling online (7.3.1.13)</li> </ul>
Browsing and Web Research	<ul style="list-style-type: none"> <li>• Identify appropriate sources of job leads (e.g., newspapers, trade journals, Internet job banks, and personal networking) (3.4c.1.6)</li> <li>• Use search procedures appropriate to type of information, nature of source, and nature of query (7.2.1.5) (Level 1)</li> <li>• Explain and use various Internet protocols (7.9.1.8)</li> <li>• Retrieve and use information from a database (7.10.1.1) (Level 1)</li> <li>• Define basic database terminology (7.10.1.2) (Level 1)</li> <li>• Identify the appropriate type of database for a particular situation (7.10.1.3)</li> <li>• Describe search strategies and use them to solve common information problems (7.10.1.6)</li> </ul>
Networking and Security	<ul style="list-style-type: none"> <li>• Identify aspects of global connectivity and its implications (7.3.1.11)</li> <li>• Research and analyze hosting and domain name solutions (7.9.1.11)</li> <li>• Identify and use basic networking resources (7.13.1.3)</li> <li>• Configure basic networking devices and security (7.13.1.5)</li> <li>• Identify and discuss privacy issues within an organization (7.15.1.1)</li> <li>• Analyze security, privacy, and risk management issues (7.15.1.5)</li> <li>• Implement procedures used to recover information from failures and security breaches (7.15.1.8)</li> <li>• Implement controls to prevent loss of integrity of data and other information sources (7.15.1.9)</li> </ul>
Use of Technology	<ul style="list-style-type: none"> <li>• Demonstrate video recording and editing abilities (4.1d.1.18)</li> <li>• Record, edit, and transfer audio files (4.1d.1.19)</li> <li>• Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)</li> <li>• Produce projects that include a variety of media (e.g., images, text, video, web-based tools, and audio) (7.7.1.3) (Level 1)</li> </ul>
Digital Etiquette and Communication	<ul style="list-style-type: none"> <li>• Apply proper etiquette when communicating with technology (4.1d.1.13)</li> <li>• Select the proper technology tool to communicate information based on audience and context (4.1d.1.15)</li> <li>• Compose informal and formal messages using technology tools (4.1d.1.23)</li> <li>• Use techniques to protect confidential messages that are transmitted digitally (4.1d.1.31) (Level 4)</li> <li>• Explore the possibilities and perils of digital communications (7.3.1.3)</li> <li>• Demonstrate appropriate etiquette when using information technologies (7.3.1.12)</li> <li>• Select and apply digital media appropriate for specific tasks (7.8.1.2)</li> </ul>
Social Networking	<ul style="list-style-type: none"> <li>• Demonstrate appropriate interpersonal skills for working with and for others (3.3b.1.12)</li> <li>• Communicate effectively with social media applications (4.1d.1.3) (Level 1)</li> <li>• Use social media to effectively communicate with internal and external audiences (4.1d.1.24)</li> <li>• Use techniques to protect confidential messages that are transmitted digitally (4.1d.1.33) (Level 4)</li> </ul>

	<ul style="list-style-type: none"> <li>• Identify multiple methods to find job opportunities (4.5.1.8)</li> <li>• Describe how information technology changes social mores, including approaches toward work, family, school, and other cultures (7.1.1.4) (Level 1)</li> <li>• Identify and discuss privacy issues within an organization (7.15.1.1) (Level 1)</li> </ul>
Collaboration	<ul style="list-style-type: none"> <li>• Evaluate effectiveness of digital and spoken presentations (4.1a.1.10)</li> <li>• Participate in virtual conferences (4.1d.1.21)</li> <li>• Collaborate using technology to acquire needed expertise to solve specific business problems (4.1d.1.31) (Level 4)</li> <li>• Use asynchronous (different time, different place) and synchronous (same time, different place) collaboration tools (4.1d.1.32) (Level 4)</li> <li>• Analyze, and respond to complex business case studies (4.3b.1.24) (Level 4)</li> <li>• Analyze the effectiveness of information resources to support collaborative tasks, research, publications, communications, and increased productivity (7.2.1.11)</li> <li>• Describe the role and use of electronic communication tools (e.g., video- and computer- conferencing, webcasts, podcasting, and blogging) in international business activities (8.3d.1.4)</li> </ul>
E-Business	<ul style="list-style-type: none"> <li>• Analyze the components of an e-commerce site (6.4b.1.13)</li> <li>• Compare the advantages and disadvantages of conducting business on the Internet (6.7d.1.7)</li> <li>• Examine ways to establish a business on the Internet (6.7d.1.8)</li> <li>• Identify legal issues facing entrepreneurs who establish e-commerce sites (6.8b.1.10)</li> <li>• Design e-commerce solutions (7.9.1.21)</li> <li>• Differentiate between e-commerce and e-business (9.8c.1.3)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Database

Course Code	Course Name/Description	Grade Levels	High School Credit Options
<b>14026</b>	<p>Database: Students will use database software to organize and automate file handling. These files will be used to analyze business trends and solve problems. Students will create tables, queries, forms, reports, templates, and web pages to understand the functionality of a database.</p> <p><b>Prerequisite: Keyboarding or Business Computer Applications</b></p>	<b>9-12</b>	<b>1/4 or 1/2</b>
Topic	Performance Expectations		
Database Use and Management	<ul style="list-style-type: none"> <li>• Use information technology resources to retrieve information (7.2.1.1) (Level 1)</li> <li>• Use search procedures appropriate to type of information, nature of source, and nature of query (7.2.1.5) (Level 1)</li> <li>• Retrieve and use information from a database (7.10.1.1) (Level 1)</li> <li>• Define basic database terminology (e.g., database, field, record, query, table) (7.10.1.2) (Level 1)</li> <li>• Identify the variety of data types that are stored in database management systems (7.10.1.4)</li> <li>• Create, modify, and extract data from databases for decision making (7.10.1.5)</li> </ul>		
Records Management	<ul style="list-style-type: none"> <li>• Adapt the message for the needs of the audience (4.1b.1.12)</li> <li>• Compare drafts to final documents and make editorial changes (4.3a.1.25)</li> </ul>		
Integration of Other Office Applications	<ul style="list-style-type: none"> <li>• Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios (4.1d.1.16)</li> <li>• Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)</li> </ul>		
Proofread	<ul style="list-style-type: none"> <li>• Proofread business documents to ensure that they are clear, correct, concise, complete, consistent, and courteous (4.3a.1.16)</li> <li>• Apply a variety of specific proofreading techniques to identify and correct errors (4.3a.1.24)</li> </ul>		
Ethical Use of Technology	<ul style="list-style-type: none"> <li>• Explain plagiarism and its consequences (7.2.1.7)</li> <li>• Demonstrate legal and ethical behaviors when using information technology (7.3.1.10)</li> <li>• Identify and discuss privacy issues within an organization (7.15.1.1)</li> <li>• Analyze security, privacy, and risk management issues (7.15.1.5)</li> </ul>		

# ND BUSINESS EDUCATION FRAMEWORKS

## Desktop Publishing

Course Code	Course Name/Description	Grade Levels	High School Credit Options
<b>14098</b>	Desktop Publishing: Students will use desktop publishing software to create publications such as newsletters, banners, catalogs, brochures, letterheads, business cards, and programs. They will learn design techniques using multimedia integration, formatting skills, page layout, and templates. Students will explain the purposes, functions, and common features of desktop publishing software.	<b>9-12</b>	<b>1/4, 1/2 or 1</b>
Topic	Performance Expectations		
Ethical Use of Technology	<ul style="list-style-type: none"> <li>• Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6) (Level 1)</li> <li>• Explain plagiarism and its consequences (7.2.1.7) (Level 1)</li> <li>• Explain the consequences of illegal and unethical use of information technologies (7.3.1.7)</li> <li>• Demonstrate the appropriate and legal use of intellectual property (7.3.1.9)</li> <li>• Demonstrate legal and ethical behaviors when using information technologies (7.3.1.10)</li> <li>• Review acceptable use policies for legal and ethical use of information (7.3.1.14)</li> <li>• Implement organization policies and procedures dealing with legal and ethical issues (7.3.1.18)</li> <li>• Compare and contrast various types of license agreements (e.g., open source, multiple license agreements, single-use installation, site license) (7.3.1.19)</li> <li>• Read, interpret, and adhere to software license agreements and legal mandates (7.3.1.20)</li> <li>• Analyze legal and ethical dilemmas within the framework of current laws and legislation (e.g., virus development, hacking, threats, phishing) (7.3.1.21)</li> <li>• Identify and discuss privacy issues within an organization (7.15.1.1)</li> </ul>		
Formatting	<ul style="list-style-type: none"> <li>• Compose informal and formal messages using technology tools (4.1d.1.23)</li> <li>• Compose reports and summaries using appropriate documentation styles (4.3b.1.8)</li> <li>• Apply correct formats to various business messages (4.3b.1.12)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Compare and contrast the effectiveness of communication methods used in business (6.1c.1.15) (Level 4)</li> </ul>
Publications	<ul style="list-style-type: none"> <li>• Use basic applications (word processing, spreadsheets, presentations, and graphics (4.1d.1.5) (Level 1)</li> <li>• Integrate functions of word processing, spreadsheets, database, and presentation applications to various workplace scenarios (4.1d.1.16)</li> <li>• Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)</li> <li>• Use technology to complete complex business projects (4.1d.1.30)</li> <li>• Identify hardware components appropriate for specific tasks (7.4.1.1)</li> <li>• Use a variety of input technologies to optimize academic and workplace performance (7.6.1.6)</li> <li>• Produce projects that include a variety of media (e.g., images, text, video, web-based tools, and audio (7.7.1.3)</li> <li>• Identify, evaluate, and select software specific to an organizational function and/or industry (7.7.1.21)</li> <li>• Explore current and emerging digital media (7.8.1.1)</li> <li>• Select and apply digital media appropriate for specific tasks (7.8.1.2)</li> <li>• Identify and apply appropriate design concepts (7.9.1.2)</li> </ul>
Proofreading	<ul style="list-style-type: none"> <li>• Use correct spelling, grammar, word and number usage, punctuation and formatting (4.3a.1.1) (Level 1)</li> <li>• Proofread business documents to ensure that they are clear, correct, concise, complete, consistent, and courteous (4.3a.1.16)</li> <li>• Apply a variety of specific proofreading techniques to identify and correct errors (4.3a.1.24)</li> <li>• Compare drafts to final documents and make editorial changes (4.3a.1.25)</li> </ul>

## ND BUSINESS EDUCATION FRAMEWORKS

### Entrepreneurial Accounting

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14015</b>	<p>Entrepreneurial Accounting: Students examine the principles, techniques, and uses of accounting in the planning, control, and decision-making of business organizations from an entrepreneurial perspective.</p> <p><b>Prerequisite: Accounting I - IV</b></p>	<b>10-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Role of the Entrepreneurial Accountant	<ul style="list-style-type: none"> <li>• Explain how accounting information is used to allocate resources in the business and personal decision-making process (1.1.1.5)</li> <li>• Explain the need for a code of ethics in accounting and the ethical responsibilities required of accountants (1.1.1.4)</li> <li>• Explain the skills and competencies needed to be successful in the accounting profession (1.1.2.4)</li> <li>• Discuss common types of unethical behavior in the workplace (4.2a.1.35)</li> <li>• Discuss the importance of taking responsibility for all written communication (4.3a.1.17)</li> <li>• Discuss the importance of taking responsibility for all spoken communication (4.4a.1.21)</li> </ul>		
Terminology and Technology	<ul style="list-style-type: none"> <li>• Explain the terms entrepreneur and entrepreneurship (6.1a.1.1)</li> <li>• Evaluate software, methods, and systems available for maintaining business records (6.6a.1.9)</li> <li>• Develop an accounting system for an entrepreneurial venture (6.6a.1.10)</li> <li>• Use software to maintain business financial records (6.6a.1.11)</li> </ul>		
Business Records and Financial Reports	<ul style="list-style-type: none"> <li>• Identify sources for obtaining financial reports (1.2.1.1)</li> <li>• Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses) (1.2.1.11)</li> <li>• Describe changes in the ownership structure using the statement of equity (1.2.1.12)</li> <li>• Identify the different types of business operations (1.2.1.16)</li> <li>• Explain how the different types of business operations are reflected in the financial statements (1.2.1.17)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Identify and explain the business activities reported in a statement of cash flows (operating, investing, financing) (1.2.1.18*)</li> <li>• Evaluate software, methods, and systems available for maintaining business records (6.6a.1.9)</li> <li>• Prepare basic financial statements (e.g., income statements, balance sheet) (6.6b.1.2)</li> </ul>
<b>Financial Data in Planning, Organizing, and Decision Making</b>	<ul style="list-style-type: none"> <li>• Discuss the information that can be obtained from analyzing financial statements (1.3.1.1)</li> <li>• Perform a horizontal and vertical analysis of the income statement and balance sheet (1.3.1.3)</li> <li>• Assess profitability and capital structure by calculating and interpreting financial ratios (gross profit margin, operating profit margin, net profit margin, return on assets, return on operating assets, sales turnover) (1.3.1.4)</li> <li>• Assess liquidity and solvency by calculating financial ratios (working capital, current ratio, quick ratio, cash ratio, inventory turnover, accounts receivable turnover, operating cycle) (1.3.1.5)</li> <li>• Compare and contrast debt and equity financing and explain the impact on the financial statements (1.3.1.6)</li> <li>• Apply information technology to conduct financial analysis (1.3.1.9)</li> <li>• Identify and explain common methods for manipulating financial statements and financial ratios (1.3.1.10)</li> <li>• Describe the ethical and legal implications of financial statements and financial ratios (1.3.1.11)</li> <li>• Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system (1.6a.1.1)</li> <li>• Explain and compare the behavior of fixed, variable, and mixed costs (1.6a.1.4*)</li> <li>• Prepare a budget for planning purposes (1.6a.1.6*)</li> <li>• Explain how accounting information facilitates management decision-making (1.6b.1.1)</li> <li>• Estimate staffing and purchasing needs based on sales data (6.6b.1.3)</li> <li>• Select and complete appropriate records for an entrepreneurial venture (6.6b.1.4)</li> <li>• Use sales and budget forecasts in business planning (6.6b.1.6)</li> <li>• Develop plans to manage accounts receivable and accounts payable (6.6b.1.7)</li> <li>• Compare actual income and expenses to budgeted amounts for a specific period (6.6b.1.8)</li> <li>• Calculate financial ratios (6.6b.1.9)</li> <li>• Analyze for decision-making purposes the financial health of a business (6.6b.1.10)</li> <li>• Analyze for decision-making purposes the cash flow of a business (6.6b.1.11)</li> <li>• Analyze for decision-making purposes the worth of a business (6.6b.1.12)</li> </ul>
<b>Asset Management</b>	<ul style="list-style-type: none"> <li>• Explain the accounting methods used to determine the value of accounts receivable to be reported on the balance sheet and describe the effect on the income statement (1.4b.1.1)</li> <li>• Record transactions for accounts receivable, including uncollectible accounts, write-offs, and recoveries (1.4b.1.2)</li> </ul>

	<ul style="list-style-type: none"> <li>• Explain the difference between the periodic and perpetual inventory methods (1.4b.1.3)</li> <li>• Identify and describe the cost flow assumptions for inventory and explain the impact on the balance sheet and income statement (1.4b.1.5)</li> <li>• Describe the criteria used to distinguish between capital expenditures and revenue expenditures (1.4b.1.6)</li> <li>• Determine the costs of property, plant and equipment, natural resources, and intangible assets are determined (1.4b.1.7)</li> <li>• Identify, calculate, and record depreciation, depletion, and amortization, and explain the impact on the financial statements (1.4b.1.9)</li> <li>• Determine the impact on the financial statements when assets are sold, disposed, or rendered obsolete (1.4b.1.10)</li> </ul>
Liability Management	<ul style="list-style-type: none"> <li>• Record transactions for accounts payable and other short-term debt (1.4c.1.1)</li> <li>• Calculate the cost of borrowed funds and determine the impact on the financial statements (1.4c.1.4*)</li> </ul>
Equity Management	<ul style="list-style-type: none"> <li>• Record equity-related transactions (1.4d.1.3)</li> </ul>
Revenue Management	<ul style="list-style-type: none"> <li>• Describe the criteria used to determine revenue recognition (1.4e.1.1)</li> <li>• Record revenue-related transactions (1.4e.1.2)</li> </ul>
Expense Management	<ul style="list-style-type: none"> <li>• Describe the criteria used to determine expense recognition (1.4f.1.1)</li> <li>• Record expense-related transactions (1.4f.1.2)</li> </ul>
Gains and Loss Management	<ul style="list-style-type: none"> <li>• Distinguish between revenue and gains (1.4g.1.1)</li> <li>• Distinguish between expenses and losses (1.4g.1.2)</li> <li>• Record transactions resulting in gains and losses (1.4g.1.3)</li> </ul>
Payroll and Taxes	<ul style="list-style-type: none"> <li>• Calculate net pay (1.7c.3.1)</li> <li>• Calculate employer's payroll taxes (1.7c.3.2)</li> <li>• Prepare payroll reports (1.7c.3.3)</li> <li>• Analyze the relationship of business and tax reporting (6.6a.1.12)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Entrepreneurship

Course Code	Course Name/Description	Grade Levels	High School Credit Options
<b>14111</b>	Entrepreneurship: Students will develop skills needed to effectively organize, develop, create, and manage their own business. Topics covered include entrepreneurial concepts, characteristics of business organizations, business opportunities, entrepreneurial career examples, individual career assessment and planning, and entrepreneurial projects and simulations.	<b>9-12</b>	<b>1/2 or 1</b>
Topic	Performance Expectations		
Entrepreneurs and Entrepreneurial Opportunities	<ul style="list-style-type: none"> <li>• Define sole proprietorship (2.4a.1.2)</li> <li>• Define partnership (2.4a.1.3)</li> <li>• Explain the terms entrepreneur and entrepreneurship (6.1a.1.1) (Level 1)</li> <li>• Describe the differences between being an entrepreneur and an employee (6.1a.1.2) (Level 1)</li> <li>• Identify the reasons an individual would want to be an entrepreneur (6.1a.1.3)</li> <li>• Explain the importance of entrepreneurship as a choice in a market economy (6.1a.1.6)</li> <li>• Identify the characteristics of a successful entrepreneur (6.1b.1.1) (Level 1)</li> <li>• Describe opportunities/problems that led to the development of successful entrepreneurial endeavors (6.1d.1.4)</li> <li>• Identify an innovative opportunity and investigate the steps in establishing a business oriented toward that opportunity (6.1d.1.7)</li> <li>• Compare and contrast the advantages and disadvantages of buying an existing business, starting a new business, or purchasing a franchise (6.1d.1.8)</li> <li>• Analyze potential business opportunities in relation to personal preferences, financial worthiness, and perceived risk (6.1d.1.10)</li> <li>• Define a corporation and explain how it differs from a sole proprietorship and a partnership (6.8a.1.2)</li> <li>• Define and give examples of franchising (6.8a.1.4)</li> <li>• Describe special types of business ownership (e.g., S corporations and cooperatives) (6.8a.1.7)</li> </ul>		
Marketing	<ul style="list-style-type: none"> <li>• Discuss how the competition of buyers and sellers determines relative prices for products in markets (5.5.1.1) (Level 1)</li> <li>• Discuss the concept of market share (6.4a.1.3) (Level 1)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Identify target markets for potential new businesses (6.4a.1.4)</li> <li>• Define and give examples of target markets for business ventures (6.4a.1.6)</li> <li>• Formulate a customer profile for a business venture (6.4a.1.9)</li> <li>• Identify elements of marketing (e.g., product, place, price, and promotion) (6.4b.1.1) (Level 1)</li> <li>• Describe how emerging technologies have impacted the components of marketing (e.g., product, place, price, and promotion) (6.4b.1.12)</li> <li>• Analyze the components of an effective e-commerce site (6.4b.1.13)</li> <li>• Identify ways to respond to customer concerns and why it is important (6.4c.1.1)</li> <li>• Discuss the importance of a business giving back to the community (6.4c.1.2) (Level 1)</li> <li>• Describe techniques for obtaining customer feedback (6.4c.1.5)</li> <li>• Discuss how networking can help maintain/increase market share (6.4c.1.7)</li> <li>• Discuss how selling on credit can help increase market share (6.4c.1.8)</li> <li>• Identify ways businesses track customers (6.4c.1.10)</li> <li>• Design strategies for maintaining customer loyalty (6.4c.1.11)</li> <li>• Develop quality control procedures (6.4c.1.13)</li> </ul>
Economics	<ul style="list-style-type: none"> <li>• Define and give examples of scarcity (5.1.1.4) (Level 1)</li> <li>• Explain the concept of marginal benefit vs. marginal cost and how it relates to rational decision making (5.1.1.9)</li> <li>• Identify and analyze why private ownership, making individual choices, and limited government involvement are such important concepts in all areas of the U.S. market economy (5.3.1.4) (Level 1)</li> <li>• Identify the basic characteristics of monopoly, monopolistic competition, and oligopoly and give examples of each (5.5.1.5)</li> <li>• Provide examples of how individuals pay for public goods and services through taxes and fees (5.7.1.1) (Level 1)</li> <li>• Define opportunity costs and give examples (6.3a.1.1) (Level 1)</li> <li>• Describe how a market economy resolves the problems of what, how, and for whom to produce (6.3a.1.4)</li> <li>• Explain how supply and demand markets interact to determine price (6.3a.1.6)</li> <li>• Define what is meant by the cost of a good or service (6.3b.1.1) (Level 1)</li> <li>• Define what is meant by the price of a good or service (6.3b.1.2) (Level 1)</li> <li>• Describe the difference between fixed costs and variable costs (6.3b.1.4)</li> <li>• Compute the difference between total revenue and total expenses (6.3c.1.1) (Level 1)</li> <li>• Evaluate short-term alternatives for a business to reach profitability (6.3c.1.3)</li> <li>• Evaluate long-term alternatives for a business to reach profitability (6.3c.1.4)</li> </ul>

Finance	<ul style="list-style-type: none"> <li>• Identify the resources needed to produce a specific product (6.5a.1.2) (Level 1)</li> <li>• Determine the costs of resources to produce a specific product (6.5a.1.3) (Level 1)</li> <li>• Determine the resources needed to start a business venture (e.g. materials and labor) (6.5a.1.4)</li> <li>• Project the total cash needed to start a business (e.g. start-up costs, ongoing operational expenses, and cash reserves) (6.5a.1.7)</li> <li>• Identify the major options of funding for a business (6.5b.1.5)</li> <li>• Discuss potential sources of funding (e.g., mortgage, short-term loan, long-term loan, angel network, investors, and credit line) (6.5b.1.8)</li> <li>• Identify the components of a loan application (6.5b.1.4)</li> <li>• Describe the purpose of financial statements (9.10a.1.1)</li> </ul>
Accounting	<ul style="list-style-type: none"> <li>• Identify the reasons for keeping business records (6.6a.1.1) (Level 1)</li> <li>• Examining software, methods, and systems available for maintaining business records (6.6a.1.9)</li> <li>• Identify types of financial records and the type of data in each (6.6a.1.2) (Level 1)</li> <li>• Analyze the relationship of business records and tax reporting (6.6a.1.12) (Level 4)</li> <li>• Identify and complete basic records for a business (e.g., cash sales receipts, credit card receipts, and checkbook entries) (6.6b.1.1) (Level 1)</li> <li>• Use sales and budget forecasts in business planning (6.6b.1.6)</li> <li>• Use appropriate technology tools for business applications (9.8a.1.6)</li> <li>• Identify methods of inventory control (9.11d.1.2)</li> </ul>
Management	<ul style="list-style-type: none"> <li>• Create a mission statement for an entrepreneurial venture (6.7a.1.7)</li> <li>• Analyze the characteristics of successful entrepreneurs (6.1b.1.3)</li> <li>• Compare and contrast the risks and benefits of choosing to become an entrepreneur (6.1b.1.5)</li> <li>• Create an organizational structure for an entrepreneurial venture (6.7b.1.12)</li> <li>• Identify types of business insurance (6.7e.1.4)</li> <li>• Identify different technologies used to operate and manage a business (6.7d.1.5)</li> </ul>
Global markets	<ul style="list-style-type: none"> <li>• Demonstrate an understanding of and respect for the business customs, etiquette, and communication styles of various cultures (4.2a.1.25)</li> <li>• Explain how cultural traditions and customs influence economic behavior in the United States (5.3.1.8)</li> <li>• Discuss the concepts of import and export (6.3d.1.1) (Level 1)</li> </ul>

	<ul style="list-style-type: none"> <li>• Describe the benefits and risks of international trade (6.3d.1.4)</li> <li>• Explain the effects of government regulations on international trade (6.3d.1.6)</li> <li>• Describe ways the Internet has impacted trade between countries (6.3d.1.8)</li> <li>• Identify financial export assistance programs that U.S. government agencies and investment corporations offer (6.3d.1.9)</li> <li>• Define culture (6.7b.1.1) (Level 1)</li> <li>• Recognize how the Internet is used to expand a business globally (6.7b.1.4) (Level 1)</li> <li>• Compare and contrast business practices in different cultures (6.7b.1.7)</li> <li>• Research the effects that globalization has on the workforce and how it has enabled high performance networks to be established where the best skills can be found (6.7b.1.18) (Level 4)</li> </ul>
Legal Issues	<ul style="list-style-type: none"> <li>• Define ethics and identify common ethical issues that entrepreneurs encounter (6.1c.1.8)</li> <li>• Develop a code of ethics for a business venture (6.1c.1.12)</li> <li>• Explain reasons for government regulation of businesses (6.8b.1.3)</li> <li>• Identify and evaluate the various ways in which government affects specific businesses (6.8b.1.4)</li> <li>• Assess the need for legal assistance (6.8b.1.6)</li> <li>• Explain how tax policies affect business (6.8b.1.7)</li> <li>• Identify licenses that a small business must obtain (6.8b.1.9)</li> <li>• Identify legal issues facing entrepreneurs who establish e-commerce sites (6.8b.1.10)</li> </ul>
Business plans	<ul style="list-style-type: none"> <li>• Describe the importance of planning (6.9.1.1) (Level 1)</li> <li>• Identify the major components of a business plan (6.9.1.3) (Level 1)</li> <li>• Define long-term and short-term planning (6.9.1.5)</li> <li>• Identify the information to be included in each component of a business plan (6.9.1.8)</li> <li>• Develop a business plan for an entrepreneurial venture (6.9.1.11)</li> <li>• Evaluate and update the business plan on a regular basis (6.9.1.15)</li> </ul>
Communication skills	<ul style="list-style-type: none"> <li>• Demonstrate appropriate telephone and e-mail etiquette (3.3d.1.6)</li> <li>• Plan, organize, and conduct meetings to achieve identified purposes (4.2b.1.8)</li> <li>• Select language appropriate to the context (4.4a.1.4) (Level 1)</li> <li>• Participate in group discussion and role-playing (4.4a.1.5) (Level 1)</li> <li>• Express opinions and discuss issues positively and tactfully (4.4a.1.8)</li> <li>• Identify regional and cultural differences in spoken communication (4.4a.1.9)</li> </ul>

	<ul style="list-style-type: none"> <li>• Exchange ideas in informal and formal settings (4.4a.1.11)</li> <li>• Deliver impromptu information effectively (4.4a.1.14)</li> <li>• Demonstrate an awareness and acceptance of multicultural and regional speech differences (4.4a.1.16)</li> <li>• Organize and lead discussions (4.4a.1.17)</li> <li>• Use multiple technology tools to deliver presentations (4.4b.1.13)</li> <li>• Handle both friendly and hostile questions effectively in informal and formal situations (4.4a.1.18)</li> <li>• Use standard English when speaking on the job, especially avoiding the use of expletives, slang, unfamiliar jargon and technical terms (4.4a.1.19)</li> <li>• Use proper techniques to deliver professional business presentations (4.4b.1.21)</li> <li>• Interact effectively with people from various cultural, ethnic, and racial backgrounds by using culturally sensitive language (4.4a.1.23) (Level 4)</li> <li>• Work in a team member to solve problems and share knowledge (7.16.1.1)</li> </ul>
Workplace Ethics	<ul style="list-style-type: none"> <li>• Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6)</li> <li>• Explain plagiarism and its consequences (7.2.1.7)</li> <li>• Demonstrate appropriate and legal use of intellectual property (7.3.1.9)</li> <li>• Demonstrate legal and ethical behaviors when using information technologies (7.3.1.10)</li> <li>• Identify and discuss privacy issues within an organization (7.15.1.1)</li> <li>• Identify ethical character traits and values shared by various cultures (e.g., honesty, integrity, compassion, and justice) (8.4.1.1) (Level 1)</li> <li>• Discuss the relationship between law and ethics (8.4.1.4)</li> <li>• List business actions that may positively or negatively influence ethical decisions regarding the environment, the consumer, and the well-being of society (8.4.1.5)</li> <li>• Identify key proactive strategies that international companies can use to build an ethical business culture (8.4.1.10)</li> <li>• Differentiate between international ethics and international law (8.4.1.17) (Level 4)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Financial Literacy

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14095</b>	Financial Literacy: Students will study the impact of financial choices on personal and occupational goals and future earnings potential. Real world topics include checking accounts, budgeting, saving for large purchases, using credit cards, figuring interest and fees, being a responsible consumer, earning power, learning about taxes and paycheck withholding, college costs, mortgages, retirement savings, and investments. This course will provide a foundational understanding for making informed personal financial decisions.	<b>9-12</b>	<b>1/2 or 1</b>
Topic	Performance Expectations		
Checkbook Management	<ul style="list-style-type: none"> <li>• Identify other means of transferring funds (e.g., money orders and certified checks) (5.15.1.8)</li> <li>• Evaluate products and services and related costs and fees associated with financial institutions in terms of personal banking needs (5.15.1.9)</li> <li>• Describe and demonstrate the steps involved in the banking reconciliation process (5.15.1.10)</li> <li>• Compare and contrast the various forms of endorsement (5.15.1.11)</li> <li>• Compare costs and benefits of online and traditional banking (5.15.1.12)</li> </ul>		
Insurance	<ul style="list-style-type: none"> <li>• Explain the benefits of insurance (2.6b.1.2) (Level 1)</li> <li>• Compare and contrast the different types of life insurance (2.6b.1.4)</li> <li>• Compare and contrast the different types of personal liability and property insurance (2.6b.1.5)</li> <li>• Define basic insurance terms (e.g., deductible, premium, peril, risk) (5.17.1.2) (Level 1)</li> <li>• Identify the type of insurance associated with different types of risk (e.g., automobile, personal and professional liability, home and apartment, health, life, long-term care, disability) (5.17.1.15)</li> <li>• Identify sources of short- and long-term financing (9.10b.1.1)</li> </ul>		
Types of Credit	<ul style="list-style-type: none"> <li>• Compare and contrast the various aspects of credit (e.g., APR, grace period, incentive buying, methods of calculating interest, and fees) (5.6.6.4)</li> <li>• Compare the costs of purchasing, leasing, and renting (5.14.1.10)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Identify the opportunity cost of credit decisions (5.16.1.3)</li> <li>• Determine advantages and disadvantages of using credit (5.16.1.5)</li> <li>• Define interest as a cost of credit and explain why it is charged (5.16.1.7)</li> <li>• Explain how the amount of principal, the period of the loan, and the interest rate affect the amount of interest charged (5.16.1.9)</li> <li>• Explain why the interest rate varies with the amount of assumed risk (5.16.1.10)</li> <li>• Explain the need for a sound credit rating (5.16.1.12)</li> <li>• Calculate a payment schedule for a loan (5.16.1.13)</li> <li>• Analyze various sources and types of credit (e.g., short- and long-term) and related costs (5.16.1.14)</li> <li>• Select an appropriate form of credit for a particular buying decision (5.16.1.15)</li> <li>• Compare and contrast the various aspects of credit cards (e.g., APR, grace period, incentive buying, methods of calculating interest, and fees) (5.16.1.16)</li> <li>• Explain credit ratings and credit reports and describe why they are important to consumers (5.16.1.17)</li> <li>• Describe the relationship between a credit rating and the cost of credit (5.16.1.18)</li> <li>• Research rights and responsibilities of consumers according to credit legislation (e.g., truth-in-lending, fair credit reporting, equal credit opportunity, and fair debt collection) (5.16.1.21)</li> <li>• Describe legal and illegal types of credit that carry high interest rates (e.g., payday loans, rent-to-buy agreements, and loan sharking) (5.16.1.23)</li> <li>• Identify specific steps that consumers can take to minimize their exposure to identify theft (5.16.1.25)</li> </ul>
Paychecks and Deductions	<ul style="list-style-type: none"> <li>• Differentiate between gross and net income (5.11.1.8)</li> <li>• Compare and contrast compensation packages that include varying levels of wages and benefits (5.11.1.14)</li> <li>• Calculate personal tax liabilities for various types of taxes (e.g., property, income, sales, FICA, and Medicare) (5.11.1.18)</li> </ul>
Budgets	<ul style="list-style-type: none"> <li>• Compare a personal spending plan using examples of consumer spending as a tool for determining individual financial goals (5.12.1.7)</li> <li>• Illustrate how income and spending patterns change throughout the life cycle for the typical person and family (5.12.1.9)</li> <li>• Describe the advantages and disadvantages of various savings and investing plans (5.13.1.5)</li> <li>• Explain why individuals should change their savings and investing plans throughout their life cycles (5.13.1.11)</li> <li>• Calculate the costs of utilities, services, maintenance, and other expenses involved in independent living (5.14.1.14)</li> </ul>

Saving and Investing	<ul style="list-style-type: none"><li>• Analyze the power of compounding and the importance of starting early in implementing a plan of saving and investing (5.13.1.8)</li><li>• Apply criteria for choosing a savings or investment instrument (e.g., market risk, inflation risk, interest rate risk, liquidity, and minimum amount needed for investment) (5.13.1.9)</li><li>• Distinguish between the rights and responsibilities of owners of debt and equity investments (5.13.1.10)</li><li>• Differentiate between interest, dividends, capital gains, and rent from property (5.13.1.12)</li><li>• Identify costs for investments (5.13.1.15)</li><li>• Identify income sources for investments (5.13.1.16)</li><li>• Contrast the impact of simple interest vs. compound interest on savings (5.13.1.20)</li><li>• Compare the costs and benefits of purchasing, leasing, and renting equipment (5.14.1.10)</li></ul>
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# ND BUSINESS EDUCATION FRAMEWORKS

## Forensic Accounting

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14014</b>	<p>Forensic Accounting: Forensic accounting, sometimes called investigative accounting, involves the application of accounting concepts and techniques to legal problems. Forensic accountants investigate and document financial fraud and white-collar crimes such as embezzlement. They also provide litigation support to law enforcement agencies investigating financial wrongdoing.</p> <p><b>Prerequisite: Accounting I - IV</b></p>	<b>11-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Role Accountants play in Business and Society	<ul style="list-style-type: none"> <li>• Describe the current and historical regulatory environment of the accounting profession (1.1.1.1)</li> <li>• Identify the major-policy setting bodies in the accounting profession and explain their role (1.1.1.2)</li> <li>• Explain how current events impact the accounting profession (1.1.1.3)</li> <li>• Explain the need for a code of ethics in accounting and the ethical responsibilities required of accountants (1.1.1.4)</li> </ul>		
Career Opportunities and Skills	<ul style="list-style-type: none"> <li>• Explain the educational requirements for various careers, professional designations and certifications in the accounting profession (1.1.2.3)</li> <li>• Explain the skills and competencies needed to be successful (1.1.2.4)</li> <li>• Deliver a speech and make a presentation (1.1.3.1)</li> <li>• Perform research and communicate in writing the results of the research (1.1.3.2)</li> <li>• Demonstrate ethical decision-making skills and conduct in a business scenario (1.1.3.3)</li> <li>• Apply analytical and critical-decision making skills (1.1.3.4)</li> <li>• Identify and use information technology productively (1.1.3.5)</li> <li>• Exhibit leadership skills (1.1.3.6)</li> <li>• Demonstrate the ability to work within a team concept (1.1.3.7)</li> <li>• Compose simple reports and summaries (4.3b.1.2) (Level 1)</li> <li>• Evaluate the message to ensure it meets the purpose (4.1b.1.13)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Synthesize information from multiple sources to solve problems and make decisions (4.1a.1.19) (Level 4)</li> <li>• Identify, calculate, and record depreciation, depletion, and amortization, and explain the impact on the financial statements (1.4b.1.9)</li> </ul>
Accounting Principles	<ul style="list-style-type: none"> <li>• Describe and explain the conceptual framework of accounting and generally accepted accounting principles and assumptions (1.4a.1.1)</li> <li>• Discuss the U.S. GAAP and International Financial Reporting Standards (IFRS) Convergence Project and explain the role of the Financial Accounting Standards Board (FASB), Securities and Exchange Commission (SEC), and International Accounting Standards Board (IASB) (1.4a.1.2)</li> <li>• Explain how the acquisition and sale of company's own stock affects the financial statements (1.4d.1.4*)</li> </ul>
White Collar Crimes	<ul style="list-style-type: none"> <li>• Identify and apply internal control procedures used to safeguard assets and ensure the integrity of the accounting information system. (1.6.1.1.)</li> <li>• Explain how to apply appropriate information technology to the accounting system (1.6.1.2.)</li> <li>• Describe the history and purpose of tax law in the United States and the process by which tax laws are created (1.7.1.1.)</li> <li>• Explain the composition of taxable income and calculate income tax (1.7.1.2)</li> <li>• Distinguish between tax avoidance and tax evasion (1.7.1.5)</li> <li>• Identify and explain common methods for manipulating financial statements and financial ratios (1.3.1.9)</li> <li>• Apply information technology to conduct financial analysis (1.3.1.8)</li> <li>• Describe the ethical and legal implications resulting from the manipulation of financial statements and financial ratios (1.3.1.10)</li> <li>• Describe the methods and criteria used to account for investments and their impact on the financial statements (1.4.2.11)</li> </ul>
Financial Reports and Audits	<ul style="list-style-type: none"> <li>• Identify and explain the types of audit opinions (1.2.1.5)</li> <li>• Explain why income for financial reporting and taxable income are calculated differently (1.7b.2.1)</li> <li>• Identify and explain permanent and temporary difference in net income and taxable income (1.7b.2.2)</li> <li>• Calculate permanent and temporary differences in net income and taxable income (1.7b.2.3)</li> <li>• Analyze the effect that inaccurate and/or missing records have on other business records (6.6a.1.8)</li> <li>• Analyze the relationship of business records and tax reporting (</li> </ul>

Suggested course activities:

- Case studies
- Perform audit simulations
- Job shadow

## ND BUSINESS EDUCATION FRAMEWORKS

### Global Management

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14233</b>	Global Management: Students will explore the challenges and risks of entering into international business enterprises; including political, legal, and cultural differences.  <b>Prerequisite: Management I &amp; II</b>	<b>10-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Business Globalization	<ul style="list-style-type: none"> <li>• Describe the impact of international business activities on the local, state, national, and international economies (8.1a.1.9)</li> <li>• Define “Base of the Pyramid” markets and identify social and cultural differences in these markets that affect business markets (8.2a.1.15)</li> </ul>		
Formal Institutions: Politics, Laws, and Economics	<ul style="list-style-type: none"> <li>• Compare the business protocol of various countries (8.2a.1.12)</li> <li>• Analyze the impact of political environments on international business (8.2b.1.6)</li> <li>• Describe how historical events shaped the political structure of various counties (8.2b.1.7)</li> <li>• Describe various legal systems existing in the world, including common law, civil law, and theocratic law (8.2c.1.2)</li> <li>• Define contract law and describe how it governs contract enforcement in various countries (8.2c.1.3)</li> <li>• Identify the levels of regulation applied to intellectual properties (e.g. copyrights, trademarks, and patents) in different countries (8.2c.1.9)</li> <li>• Interpret current economic statistics for various countries using official websites and reports (8.2d.1.11)</li> </ul>		
Informal Institutions: Cultures, Norms, and Ethics	<ul style="list-style-type: none"> <li>• Compare the social roles of various subpopulations (e.g., women and minorities) in different countries (8.2a.1.5)</li> <li>• Describe how historical events shaped cultural and social structures of various counties (8.2a.1.7)</li> <li>• Recognize gift giving in business relationships in several cultures and give examples of appropriate and inappropriate gifts for persons in a given country (8.2a.1.8)</li> <li>• Analyze the value and use of time in various cultures (8.2a.1.13)</li> <li>• Explain the usage of names, titles, and ranks in different cultures and countries (8.3a.1.10)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Compose effective business communications for the global business environment that demonstrate an understanding of differences in tone, style, format, media, and contexts (8.3a.1.11)</li> <li>• Evaluate the use of English in international communications (8.3a.1.12)</li> <li>• Assess business consequences which may result when incorrectly speaking, writing, or interpreting another language or culture (8.3a.1.13)</li> <li>• Identify examples of nonverbal communications affecting international business relationships and negotiations (8.3b.1.2)</li> <li>• Compare cultural attitudes about use of time, silence, space, gestures, body language, and body and eye contact to successful international business relationships (8.3b.1.3)</li> <li>• Identify current and emerging ethical issues in the global business environment (8.4.1.7)</li> <li>• Explain how a country's culture, history, and politics can influence ethical decisions (8.4.1.8)</li> <li>• Describe potential consequences of unethical business dealings in various international settings. (8.4.1.9)</li> <li>• Identify key proactive strategies that international companies can use to build an ethical business culture (8.4.1.10)</li> <li>• Identify pressures that international firms may face when dealing with ethical business issues (8.4.1.11)</li> <li>• Identify what is included in a Corporate Code of Ethical Conduct (8.4.1.13)</li> </ul>
International Trade	<ul style="list-style-type: none"> <li>• Identify and explain formal and informal trade barriers (8.2b.1.4)</li> <li>• Describe how trade barriers and incentives affect choice of location for companies operating internationally (8.2b.1.5)</li> <li>• Identify how economic issues (e.g., inflation, foreign debt, GDP, PPP, interest rates, and cost of living) affect international business activities (8.2d.1.7)</li> <li>• Analyze the availability of resources in a country and the economic potential of the country to improve the quality of life of its citizens by engaging in international trade (8.2d.1.8)</li> <li>• Explain how opportunity costs are used in decision making to allocate the resources (8.2d.1.9)</li> <li>• Describe situations in which comparative and absolute advantages occur (8.2d.1.10)</li> <li>• Identify how international business activities affect the balance of trade (8.2d.1.15)</li> <li>• Appraise the comparative and absolute advantage of several countries given specific trade opportunities (8.2d.1.16)</li> <li>• Evaluate the competitive strengths and weaknesses of a company involved in international business (8.2d.1.17)</li> <li>• Explain the factors that influence a company's commitment to the country(ies) in which it conducts business (8.6a.1.11)</li> <li>• Discuss why governments impose trade barriers (e.g., quotas, tariffs, licensing requirements, and exchange rate controls) and offer trade incentives (8.6b.1.1)</li> <li>• Describe several international trade agreements and organizations (e.g., WTO, EU, NAFTA, and MECOSUR) (8.6b.1.2)</li> <li>• Identify and locate on a map the countries involved in each trade organization (8.6b.1.3)</li> <li>• Compare unilateral, bilateral and multilateral trade agreements (8.6b.1.4)</li> </ul>

	<ul style="list-style-type: none"> <li>• Discuss the benefits to countries for entering into trade agreements (8.6b.1.6)</li> <li>• Explain how a business finances trade with a partner in another country (8.9c.1.1)</li> <li>• Describe various methods of payments used in international transactions, including letters of credit, open account, wire transfer, and draft (8.9c.1.2)</li> <li>• Describe the mechanics, terminology, conditions, and terms of letters of credit and other documents (8.9c.1.3)</li> </ul>
Foreign Exchange	<ul style="list-style-type: none"> <li>• Describe how economic conditions, balance of payment situations, and political issues affect currency values (8.9a.1.7)</li> <li>• Distinguish between currencies (e.g., floating versus fixed and convertible versus nonconvertible) (8.9a.1.8)</li> <li>• Define the role of central banks and how they affect currency rates (8.9a.1.9)</li> </ul>
Foreign Markets	<ul style="list-style-type: none"> <li>• Describe the resources (e.g., ports; trade routes; transportation centers; foreign trade zones; and natural, financial, and human resources) of major cities throughout the world (8.1b.1.8)</li> <li>• Discuss current world events that impact international business (8.2b.1.3)</li> <li>• Describe the challenges that U.S. licensing requirements for exporting products and services present to a U.S. company involved in exporting (8.2c.1.5)</li> <li>• Recognize the legal differences in areas such as consumer protection, product safety, labor laws, contract formulation, liability, and taxation for various countries (8.2c.1.6)</li> <li>• Describe formal practices used by a given country to limit international companies from establishing or conducting business (8.2c.1.10)</li> <li>• Discuss the effect of demographics, literacy level, technology, natural resource availability, and infrastructure on the level of a country's economic development (8.2d.1.12)</li> <li>• Analyze competitive situations that companies face in global business markets (8.2d.1.13)</li> <li>• Discuss how people from various cultures approach business negotiations (8.3c.1.1)</li> <li>• Describe how the process of negotiating may be affected by cultural differences (8.3c.1.2)</li> <li>• Describe the role and use of electronic communication tools (e.g., video-and computer-conferencing, webcasts, podcasting, and blogging) in international business activities (8.3d.1.4)</li> <li>• Identify technology tools and applications to facilitate global business activities (8.3d.1.6)</li> <li>• Suggest an appropriate form of business ownership (e.g., sole proprietorship, partnership, or corporation) for different international business situations (8.5a.1.2)</li> <li>• Identify organizations, government agencies, and other resources that a small and/or medium-sized business might use to investigate international business opportunities (8.5b.1.4)</li> <li>• Debate the advantages and disadvantages of expansion into international business activities for a given business (8.5b.1.5)</li> <li>• Distinguish between licensing and franchising for international business activities (8.5c.1.1)</li> </ul>

	<ul style="list-style-type: none"> <li>• Describe internal and external factors that influence a company’s international expansion (8.5c.1.2)</li> <li>• List the steps in the importing and exporting process (8.6a.1.6)</li> <li>• Identify the risks associated with importing and exporting (8.6a.1.8)</li> <li>• Identify information and sources of financial assistance for facilitating the import/export process (8.6a.1.10)</li> <li>• Compare the benefits and costs of indirect and direct exporting (8.6a.1.12)</li> <li>• Analyze the import or export potential for a product or service (8.6a.1.13)</li> <li>• Assess the ability of a company to pursue import/export opportunities (8.6a.1.14)</li> <li>• Identify factors that influence the use of a particular organization structure (e.g., functional, product, geographic, or matrix) for global business operations (8.7a.1.3)</li> <li>• Discuss the economic and cultural factors that influence a company’s decision to use manual, automated, and computerized production systems (8.7a.1.6)</li> <li>• Explain quality standards as they relate to international commerce (8.7a.1.7)</li> <li>• Illustrate how social, cultural, technological, geographic, and political factors influence consumer buying behavior in different cultures (8.8a.1.2)</li> </ul>
<p><b>Supply Chain Management</b></p>	<ul style="list-style-type: none"> <li>• Contrast direct and indirect distribution channels for international marketing (8.8f.1.3)</li> <li>• Identify differences in the roles of agents, wholesalers, retailers, freight forwarders, export companies, trading companies, and customs’ brokers (8.8f.1.4)</li> <li>• Describe and locate the local resources (e.g., ports, trade routes, transportation centers, and foreign trade ones) in your region (8.8g.1.5)</li> <li>• Describe [shipping] Incoterms® 2010 rules (e.g., FOB and CIF) (8.8g.1.6)</li> <li>• Discuss the factors in determining the appropriate mode of transportation for international shipments (e.g., cost, time, size, perishability) (8.8g.1.7)</li> <li>• Explain the impact in carbon footprint, time, and cost of choosing from among different transportation methods for freight of differing size and weight (8.8g.1.8)</li> </ul>
<p><b>Global Human Resources</b></p>	<ul style="list-style-type: none"> <li>• Define intercultural competence and discuss its importance when working in a global context (8.2a.1.6)</li> <li>• Discuss the significance of relationship-building across different cultures (8.2a.1.10)</li> <li>• Compare system of U.S. worker protection and benefits with other countries’ systems (8.2c.1.7)</li> <li>• Define methods for resolving legal differences (e.g. mediation, arbitration, and litigation) in different cultures (8.2c.1.8)</li> <li>• Recognize appropriate etiquette in communication in a multicultural environment (8.3a.1.3) (Level 1)</li> <li>• Identify the factors that influence the application of managerial styles in different countries (8.7b.1.3)</li> <li>• Define such terms as host country, home country, expatriated, national, and third country (8.7b.1.4)</li> </ul>

	<ul style="list-style-type: none"> <li>• Identify how motivational techniques for workers may differ when used in different cultures (8.7b.1.5)</li> <li>• Discuss requirements for employment in various countries (8.7b.1.6)</li> </ul>
Global Marketing	<ul style="list-style-type: none"> <li>• Contrast international consumer markets and business markets (8.8a.1.3)</li> <li>• Evaluate market potential for a product or service in a foreign market (8.8a.1.4)</li> <li>• Describe how consumer behavior and foreign markets can affect the elements of the marketing mix (8.8a.1.5)</li> <li>• Describe how cultural differences may affect the way a product is advertised and/or marketed in different countries (8.8a.1.6)</li> <li>• Explain how the marketing research process, including data collection, can differ in international settings (8.8b.1.2)</li> <li>• Define the steps in the marketing research process—from defining a problem to communicating results (8.8b.1.3)</li> <li>• Create a data collection survey instrument for an international marketing research study applying knowledge of social and cultural factors in a specific country (8.8b.1.4)</li> <li>• Locate credible Internet resources that may provide valuable information to use in making international marketing decisions (8.8b.1.5)</li> <li>• Describe situations in which global (standardized) versus international (adapted) products would be sold (8.8c.1.6)</li> <li>• Explain the marketing mix elements for a service company that sells in several countries (8.8c.1.7)</li> <li>• Explain how social, cultural, and political factors affect the new product development process (8.8c.1.8)</li> <li>• Describe how the product life cycle can be affected in an international business environment (8.8c.1.9)</li> <li>• Explain the impact of recycling and environmental concerns in different countries on governmental policies and consumer expectations for product design and packaging (8.8c.1.10)</li> <li>• Identify elements that should be considered in determining the price of a product (8.8e.1.1)</li> <li>• Explain how currency exchange rates, economic conditions, and the international business environment affect prices charged in international markets (8.8e.1.2)</li> <li>• Discuss how media can be used in different international markets to promote products and services (8.8h.1.4)</li> <li>• Analyze the influence of social and cultural factors which affect promotions in international markets (8.8h.1.5)</li> <li>• Create a sales presentation for a product that is appropriate for an international market (8.8h.1.6)</li> <li>• Critique advertisements aimed at consumers in an international market (8.8h.1.8)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Keyboarding

Course Code	Course Name/Description	Grade Levels	High School Credit Options
<b>14094</b>	Keyboarding: Students will develop skills to operate a keyboard using the touch system and to compose formal and informal documents.	<b>9-12</b>	<b>1/4 or 1/2</b>
Topic	Performance Expectations		
Keyboarding Techniques	<ul style="list-style-type: none"> <li>• Develop proper input techniques (e.g., keyboarding, voice recognition, hand-writing recognition, virtual keypad, and the use of a multi-touch screen, mouse/pad, or stylus) (7.6.1.1) (Level 1)</li> <li>• Describe ergonomic issues related to input technologies (7.6.1.3) (Level 1)</li> <li>• Use a variety of input technologies to optimize academic and workplace performance (7.6.1.6)</li> </ul>		
Document Creation	<ul style="list-style-type: none"> <li>• Compose reports and summaries using appropriate documentation styles (4.3b.1.8)</li> <li>• Use basic applications (word processing, spreadsheets, presentations, and graphics) (4.1d.1.5) (Level 1)</li> <li>• Identify ethical and legal issues regarding the use of digital information (4.1d.1.26)</li> <li>• Use acceptable standards for grammar, punctuation, and word and number usage (4.3a.1.12)</li> <li>• Apply a variety of specific proofreading techniques to identify and correct errors (4.3a.1.24)</li> <li>• Explore the risks and dangers of sharing personal information in a digital world (e.g., digital footprint, cyberbullying) (7.3.1.2) (Level 1)</li> <li>• Discuss and apply Internet safety practices (7.3.1.4) (Level 1)</li> <li>• Compare and contrast various storage devices (e.g., local, removable, remote, cloud) (7.4.1.11)</li> <li>• Discuss the risks of data loss and methods of prevention (7.15.1.3)</li> </ul>		

## ND BUSINESS EDUCATION FRAMEWORKS

### Management I

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14231</b>	Management: Students are introduced to the field of management and organizational theory. Topics include: leadership, motivation, planning, teamwork, and goal setting. The course will develop a mastery of theory and research findings about organizations and people within the organizations.	<b>9-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Intellectual Property	<ul style="list-style-type: none"> <li>• Define the concept of intellectual property (2.5a.1.1)</li> <li>• Identify the types of intellectual property (e.g., trademark, trade name, trade dress, copyright, patent, trade secret) (2.5c.1.1)</li> <li>• Describe how each type of intellectual property is created and legally protected (2.5c.1.2)</li> </ul>		
Foundations of Communication	<ul style="list-style-type: none"> <li>• Handle both friendly and hostile questions effectively in formal and informal situations (4.4a.1.18)</li> <li>• Use standard English when speaking on the job, especially avoiding the use of expletives, slang, unfamiliar jargon and technical terms (4.4a.1.19)</li> <li>• Discuss the preliminary steps involved in creating oral presentations (4.4b.1.7)</li> <li>• Use technology to enhance oral presentations (4.4b.1.13)</li> <li>• Use proper techniques when delivering a formal oral presentation (4.4b.1.21)</li> </ul>		
Management Functions	<ul style="list-style-type: none"> <li>• Explain the management function of planning (9.1a.1.1) (Level 1)</li> <li>• Identify the benefits of planning (9.1a.1.2) (Level 1)</li> <li>• Describe the decision-making process (9.1a.1.3) (Level 1)</li> <li>• Apply the decision-making process to business applications (9.1a.1.4)</li> <li>• Analyze possible outcomes of a decision (9.1a.1.5)</li> <li>• Discuss the importance of vision, mission, goals, and objectives setting within the context of the business environment (9.1a.1.6)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Explain the management function of organizing (9.1b.1.1) (Level 1)</li> <li>• Explain the importance of organizing resources in business (9.1b.1.2)</li> <li>• Discuss the importance of using teams when organizing a business (9.1b.1.3)</li> <li>• Explain how management identifies and uses various resources in the organizing process to accomplish goals (9.1b.1.4)</li> <li>• Explain the advantages and disadvantages of centralizing and decentralizing responsibility and authority in organizing a business (9.1b.1.5)</li> <li>• Explain the management function of leading (9.1c.1.1) (Level 1)</li> <li>• Identify leaders and qualities that make them effective (9.1c.1.2) (Level 1)</li> <li>• Discuss characteristics of effective and ineffective leaders (9.1c.1.3)</li> <li>• Define leadership (9.1c.1.4)</li> <li>• Explain the management function of controlling (9.1d.1.1)</li> </ul>
Management Theories	<ul style="list-style-type: none"> <li>• Discuss why knowledge of the evolution of management theories is valuable (9.2.1.1)</li> <li>• Identify and discuss the evolution of management theories (e.g., Taylor, Weber, Follett, McGregor) (9.2.1.2)</li> </ul>
Business Organization	<ul style="list-style-type: none"> <li>• Define and provide examples of the basic forms of business ownership (e.g., sole proprietorship, partnership, and corporation) (9.3a.1.1)</li> <li>• Identify variations of basic forms of business ownership(e.g., franchise, limited partnership, limited liability company, and S corporation) (9.3a.1.2)</li> <li>• Identify levels of management (9.3b.1.1)</li> <li>• Describe the interaction between and among management levels (9.3b.1.2)</li> <li>• Differentiate between tall and flat organization structures (9.3b.1.3)</li> <li>• Describe types of organizational structure (9.3c.1.1)</li> <li>• Identify the factors that influence an organization’s structure (e.g., size, environment, human resources, technology, and strategy) (9.3c.1.4)</li> </ul>
Personal Management Skills	<ul style="list-style-type: none"> <li>• Explain the importance of time management (9.4a.1.1)</li> <li>• Analyze a personal time management schedule for a given time period (9.4a.1.2)</li> <li>• Design and implement a time management schedule as a result of a time management analysis (9.4a.1.3)</li> <li>• Evaluate and modify a time management plan as appropriate (9.4a.1.4)</li> <li>• Explain the concept of emotional intelligence (9.4b.1.6)</li> <li>• Recognize the need for lifelong learning (9.4c.1.1)</li> </ul>

	<ul style="list-style-type: none"> <li>• Identify effective communication skills (9.4d.1.1) (Level 1)</li> <li>• Identify various types of communication channels (9.4d.1.3)</li> <li>• Identify available resources inside and outside the school for making professional contacts (e.g., professional organizations, business schools, alumni, and business leaders) (9.4e.1.3)</li> <li>• Describe the advantages and disadvantages of networking to achieve personal goals (9.4e.1.2)</li> </ul>
Ethics and Social Responsibility	<ul style="list-style-type: none"> <li>• Describe components of a personal code of ethical behavior (9.5a.1.1) (Level 1)</li> <li>• Explain the importance of ethical standards in conducting business (9.5a.1.2)</li> <li>• Create a personal code of ethics (9.5a.1.4)</li> <li>• Define social responsibility (9.5b.1.1)</li> <li>• Identify ways in which an organization demonstrates social responsibility (e.g., providing jobs, paying taxes, and contributing to community projects) (9.5b.1.2)</li> </ul>
Human Resource Management	<ul style="list-style-type: none"> <li>• Define human resource planning (9.6a.1.1)</li> <li>• Identify activities of the human resource unit (9.6a.1.2)</li> <li>• Identify selection tools and explain how they are used (e.g., interviews, tests, and reference checks) (9.6b.1.2)</li> <li>• Explain the importance of career planning and management (9.6c.1.3)</li> <li>• Identify compensation plans, benefit packages, and incentive programs available to employees (9.6e.1.1)</li> <li>• Identify advancement opportunities within an organization (9.6e.1.2)</li> </ul>
Technology and Information Management	<ul style="list-style-type: none"> <li>• Identify technology tools (9.8a.1.1) (Level 1)</li> <li>• Explain how technology is used to accomplish goals (9.8a.1.2) (Level 1)</li> <li>• Identify information used in decision making in the business environment (9.8a.1.3)</li> <li>• Use electronic resources to access and transmit information (9.8a.1.4)</li> <li>• Describe how organizations access, share, and protect information (9.8a.1.5)</li> <li>• Use appropriate technology tools for business applications (9.8a.1.6)</li> <li>• Define e-commerce (9.8c.1.1) (Level 1)</li> <li>• Explore e-commerce websites (9.8c.1.2)</li> </ul>
Industry Analysis	<ul style="list-style-type: none"> <li>• Identify ways organizations compete (e.g., quality, service, status, and price) (9.9a.1.1)</li> <li>• Define market share (9.9a.1.2)</li> <li>• Describe strategies to increase market share (9.9a.1.3)</li> </ul>

	<ul style="list-style-type: none"><li>• Compare and contrast various forms of competition (pure competition, monopolistic competition, oligopoly, and monopoly) (9.9a.1.4)</li><li>• Define competitive advantage (9.9b.1.1)</li></ul>
Financial Decision Making	<ul style="list-style-type: none"><li>• Describe the purpose of financial statements (9.10a.1.1)</li><li>• Distinguish between internal and external financial statements (9.10a.1.2)</li><li>• Interpret the data shown on financial statements (e.g., income statement, balance sheet, cash flow statement, and statement of net worth) (9.10a.1.3)</li></ul>

## ND BUSINESS EDUCATION FRAMEWORKS

### Management II

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14232</b>	<p>Management II: Students will continue the study of management functions and theories. Topics include: business organization, personal and management skills, ethics and social responsibility, human resource management, technology and information management, financial decision making, industry analysis, markets and prices, and organized labor.</p> <p><b>Prerequisite: Management I</b></p>	<b>10-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Management Functions	<ul style="list-style-type: none"> <li>• Describe how operational, tactical, and strategic planning differ (9.1a.1.7)</li> <li>• Explain how goals at one operational level tie in with the level above (9.1a.1.8)</li> <li>• Prepare a business plan (9.1a.1.9)</li> <li>• Discuss how accountability for decision making is assured in an organization (9.1b.1.6)</li> <li>• Explain the importance of motivation in leadership (9.1c.1.5)</li> <li>• Differentiate between leading and managing (9.1c.1.6)</li> <li>• Compare and contrast leadership styles (9.1c.1.7)</li> <li>• Identify the leadership style most appropriate for a given situation (9.1c.1.8)</li> <li>• Discuss the importance of the controlling function in the business environment (9.1d.1.2)</li> <li>• Explain the steps in the control process (9.1d.1.3)</li> <li>• Compare and contrast feed-forward, concurrent, and feedback control (9.1d.1.4)</li> </ul>		
Management Theories	<ul style="list-style-type: none"> <li>• Discuss how Contingency Theory relates to organization structure, systems of control, and approach to leadership and motivation (9.2.1.3)</li> <li>• Identify emerging management theories and explain how they expand upon current theories (9.2.1.6)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Explain how management theories evolve and are interrelated (9.2.1.4)</li> <li>• Illustrate how past and current management theories are applied in the business environment (9.2.1.5)</li> </ul>
Business Organization	<ul style="list-style-type: none"> <li>• Describe uses of centralized and decentralized organizational structures (8.7a.1.4)</li> <li>• Describe the role of self-managed work teams (9.3b.1.4)</li> <li>• Identify the advantages and disadvantages of organizing using teams (9.3c.1.2)</li> <li>• Distinguish between functional and matrix organization structures (9.3c.1.3)</li> <li>• Explain the difference between job enlargement and job enrichment (9.3c.1.5)</li> </ul>
Personal Management Skills	<ul style="list-style-type: none"> <li>• Identify stressors in the business environment (9.4b.1.3)</li> <li>• Determine appropriate reactions to stressors in the business environment (9.4b.1.4)</li> <li>• Recognize the benefits of motivational stress (9.4b.1.5)</li> <li>• Explain the importance of effective communication in business (9.4d.1.2)</li> <li>• Identify various types of communication channels (9.4d.1.3)</li> <li>• Identify effective communication skills for the business environment (9.4d.1.4)</li> <li>• Identify major problems that prevent effective communication in organizations (9.4d.1.5)</li> <li>• Identify available resources inside and outside the school for making professional contacts (e.g., professional organizations, business schools, alumni, and business leaders) (9.4e.1.3)</li> <li>• Explain why different management styles can be equally effective and successful (9.4e.1.4)</li> </ul>
Ethics and Social Responsibility	<ul style="list-style-type: none"> <li>• Describe ethical dilemmas faced by managers (9.5a.1.3)</li> <li>• Examine a business code of ethics (9.5a.1.5)</li> <li>• Explain the importance of an ethical work environment (9.5a.1.6)</li> <li>• Identify the impact of unethical behavior on a business (9.5a.1.7)</li> <li>• Explain the relationship between ethics and governmental regulations (9.5a.1.8)</li> <li>• Identify guidelines for ethical decision making (9.5a.1.9)</li> <li>• Identify ethical considerations resulting from various situations (e.g., technological advances, global competition, employer-employee relationships, and consumer relations) (9.5a.1.10)</li> <li>• Identify ways in which an organization demonstrates social responsibility toward its internal and external stakeholders (9.5b.1.3)</li> <li>• Discuss the impacts resulting from an organization being socially responsible toward its internal and external stakeholders (9.5b.1.4)</li> </ul>

Human Resource Management	<ul style="list-style-type: none"> <li>• Define outsourcing as it relates to human resource planning (9.6a.1.3)</li> <li>• Identify recruitment sources (9.6b.1.1)</li> <li>• Identify legislation affecting the recruitment and selection processes (e.g., affirmative action, Americans with Disabilities Act, and Genetic Information Nondiscrimination Act) (9.6b.1.3)</li> <li>• Explain the purpose of employee evaluations (9.6d.1.1)</li> <li>• Identify the impact of performance appraisals on employees and the organization (9.6d.1.3)</li> <li>• Identify issues encountered when determining levels of compensation (9.6e.1.3)</li> <li>• Define and discuss the concept of right sizing (9.6f.1.1)</li> <li>• Describe legal reasons for terminating employees (9.6f.1.2)</li> <li>• Explain the role of management in labor relations (9.6g.1.1)</li> <li>• Describe an employment contract (9.6g.1.2)</li> </ul>
Organized Labor	<ul style="list-style-type: none"> <li>• Define “right to work state” (9.6g.1.3)</li> <li>• Describe the history of the labor movement and why unions were organized (9.7.1.1)</li> <li>• Describe the collective bargaining process (9.7.1.2)</li> <li>• Explain the role of labor unions in the collective bargaining process (9.7.1.3)</li> </ul>
Technology and Information Management	<ul style="list-style-type: none"> <li>• Define knowledge management (9.8b.1.1)</li> <li>• Interpret, analyze, and synthesize information for decision making (9.8b.1.2)</li> <li>• Differentiate between e-commerce and e-business (9.8c.1.3)</li> <li>• Explain how successful e-business systems depend upon much more expertise than just technical skill in website design (9.8c.1.4)</li> <li>• Evaluate an e-business website (9.8c.1.5)</li> </ul>
Industry Analysis	<ul style="list-style-type: none"> <li>• Describe how various laws impact competition (e.g., Sherman Antitrust Act and Robinson-Patman Act) (9.9a.1.5)</li> <li>• Analyze various organizations to determine their competitive advantages (9.9b.1.2)</li> <li>• Discuss how financial ratios are used in business decision making (9.9b.1.3)</li> </ul>
Financial Decision Making	<ul style="list-style-type: none"> <li>• Identify sources of short- and long-term financing (9.10b.1.1)</li> <li>• Identify risks to business (9.10c.1.1)</li> </ul>

<p>Foundations of Communication</p>	<ul style="list-style-type: none"> <li>• Demonstrate an awareness and acceptance of multicultural and regional speech differences (4.4a.1.16)</li> <li>• Organize and lead discussions (4.4a.1.17)</li> <li>• Use proper techniques when presiding or presenting at professional events (4.4b.1.24)</li> </ul>
<p>Markets and Prices</p>	<ul style="list-style-type: none"> <li>• Explain and give illustrations of the law of demand, law of supply, and equilibrium price (5.4.1.6)</li> <li>• Demonstrate an understanding of the supply and demand curves when there are increases and decreases in supply and demand and explain why these changes occur (5.4.1.10)</li> <li>• Illustrate how a change in price affects quantity demanded or quantity supplied. (5.4.1.11)</li> </ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Multimedia

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14099</b>	Multimedia: Students will use digital images and videos to create meaningful documentation, production, and presentations. Images, logos, backgrounds, and navigation tools for digital display will be used in multimedia and Internet applications. The topics of image-editing, animation, file compression, digital audio/video editing, and planning for multimedia applications will also be discussed. Enhancements include proper format and appropriate use of graphics, animations, and transitions.	<b>9-12</b>	<b>1/2 or 1</b>
Topic	Performance Expectations		
Ethics	<ul style="list-style-type: none"> <li>• Explain the relationship between law and ethics (2.1a.1.6)</li> <li>• Identify ethical and legal issues regarding the use of digital information (4.1d.1.26)</li> <li>• Explain the consequences of illegal and unethical use of information technologies (7.3.1.7)</li> <li>• Demonstrate respectful and responsible use and creation of media and technology (7.3.1.8)</li> <li>• Demonstrate the legal and ethical behaviors when using information technologies (7.3.1.10)</li> <li>• Review acceptable use policies for legal and ethical use of information (7.3.1.14)</li> </ul>		
Copyright/Intellectual Property	<ul style="list-style-type: none"> <li>• Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6) (Level 1)</li> <li>• Explain plagiarism and its consequences (7.2.1.7) (Level 1)</li> <li>• Demonstrate the appropriate and legal use of intellectual property (7.3.1.9)</li> <li>• Identify the types of intellectual property (e.g., trademark, trade-name, trade-dress, copyright, patent, trade-secret) (2.5c.1.1)</li> <li>• Describe how each type of intellectual property is created and legally protected (2.5c.1.2)</li> </ul>		
Audience	<ul style="list-style-type: none"> <li>• Choose content appropriate for the purpose and audience (4.1b.1.4)</li> <li>• Select an appropriate medium by which to deliver the message (4.1b.1.6)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Select the proper technology tool to communicate information based on audience and context (4.1d.1.15)</li> <li>• Demonstrate appropriate etiquette when using information technologies (7.3.1.12)</li> </ul>
Digital Media	<ul style="list-style-type: none"> <li>• Read, interpret, and adhere to software license agreements and legal mandates (7.3.1.20)</li> <li>• Compare and contrast various storage devices (e.g., local, removable, remote, cloud) (7.4.1.11)</li> <li>• Identify appropriate input technology for various tasks (7.6.1.2) (Level 1)</li> <li>• Select appropriate input technology to optimize performance (7.6.1.4)</li> <li>• Use a variety of input technologies to optimize academic and workplace performance (7.6.1.6)</li> <li>• Create media using a variety of input technologies (7.6.1.7)</li> <li>• Select and apply digital media appropriate for specific tasks (7.7.1.2)</li> <li>• Identify and select appropriate delivery methods and tools for digital media projects (7.7.1.4)</li> </ul>
Creating Publications	<ul style="list-style-type: none"> <li>• Use basic applications (word processing, spreadsheets, presentations, and graphics) (4.1d.1.5) (Level 1)</li> <li>• Refine documents using spell check, thesaurus, and grammar check tools (4.1d.1.17)</li> <li>• Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)</li> <li>• Proofread documents to ensure correctness (4.3a.1.5)</li> <li>• Create media using a variety of input technologies (7.6.1.7)</li> <li>• Produce projects that include a variety of media (e.g., images, text, video, web-based tools, and audio) (7.7.1.3) (Level 1)</li> <li>• Create digital media projects collaboratively (7.7.1.6)</li> <li>• Use elements of digital and visual literacy appropriately (7.7.1.7)</li> <li>• Create an original high-end, professional quality media production (7.7.1.9)</li> </ul>
Publishing and Distributing Productions	<ul style="list-style-type: none"> <li>• Use technology tools to communicate information (4.1d.1.2) (Level 1)</li> <li>• Record, edit, and transfer audio files (4.1d.1.19)</li> <li>• Identify techniques to protect confidential messages that are transmitted digitally (4.1d.1.29)</li> <li>• Create and deliver virtual conferences and presentations (4.1d.1.34) (Level 4)</li> </ul>
Presentations	<ul style="list-style-type: none"> <li>• Create and deliver virtual conferences and presentations (4.1d.1.34)</li> <li>• Deliver impromptu information effectively (4.4a.1.14)</li> <li>• Use standard English when speaking on the job, especially avoiding the use of expletives, slang, unfamiliar jargon, and technical terms (4.4a.1.19)</li> </ul>

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|  | <ul style="list-style-type: none"><li>• Use strategies to reduce or eliminate vocal segregates such as um, uh, er, like, etc. (4.4a.1.20)</li><li>• Interact effectively with people with various cultural, ethnic, and racial backgrounds by using culturally sensitive language (4.4a.1.23) (Level 4)</li><li>• Demonstrate ability to speak persuasively for a specific cause (4.4a.1.24)</li><li>• Use multiple technology tools to deliver presentations (4.4b.1.13)</li><li>• Use proper techniques to deliver professional business presentations (4.4b.1.21)</li><li>• Use audio technology to support presentation delivery (4.4b.1.22)</li><li>• Consider how the use of handouts will impact presentations (4.4b.1.23)</li><li>• Respond skillfully to audience questions (4.4b.1.25)</li></ul> |
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# ND BUSINESS EDUCATION FRAMEWORKS

## Operations Management

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14234</b>	<p>Operations Management: Students will gain an understanding of the principles and procedures necessary to manage and operate a business. Topics include: staffing decisions, inventory control, financial decision-making, ethical decision-making and social responsibility. Students will have an opportunity to plan, operate, and manage an event.</p> <p><b>Prerequisite: Management I &amp; II</b></p>	<b>10-12</b>	<b>1/2</b>
Topic	Performance Expectations		
Management Skills	<ul style="list-style-type: none"> <li>• Describe how managers can delegate responsibilities to improve manager efficiencies (9.4a.1.6) (Level 4)</li> <li>• Identify available resources inside and outside the school for making professional contacts (e.g., professional organizations, business schools, alumni, and business leaders) (9.4e.1.3)</li> <li>• Describe the advantages and disadvantages of networking to achieve professional goals (9.4e.1.5) (Level 4)</li> <li>• Evaluate the impact of community, governmental, and professional organizations on business success (9.4e.1.7) (Level 4)</li> </ul>		
Ethics and Social Responsibility	<ul style="list-style-type: none"> <li>• Develop a code of ethics for a business venture (6.1c.1.12)</li> <li>• Examine a business code of ethics (9.5a.1.5)</li> <li>• Identify government regulations that have resulted from unethical behavior (9.5a.1.12) (Level 4)</li> <li>• Apply an ethics framework to an ethical issue (9.5a.1.15) (Level 4)</li> <li>• Identify ways in which an organization demonstrates social responsibility toward its internal and external stakeholders (9.5b.1.3)</li> <li>• Discuss the impacts resulting from an organization being socially responsible toward its internal and external stakeholders (9.5b.1.4)</li> </ul>		
Human Resource Management	<ul style="list-style-type: none"> <li>• Identify activities of the human resource unit (9.6a.1.2)</li> <li>• Identify how employment law has impacted the workplace (9.6a.1.4) (Level 4)</li> <li>• Analyze how human resource activities and policies relate to operational and strategic planning (9.6a.1.8) (Level 4)</li> </ul>		

	<ul style="list-style-type: none"> <li>• Identify legislation affecting the recruitment and selection processes (e.g., affirmative action, Americans with Disabilities Act, and Genetic Information Nondiscrimination Act) (9.6b.1.3)</li> <li>• Describe how social media sites are used by organizations during the recruitment and selection process (9.6b.1.4) (Level 4)</li> <li>• Explain the purpose of orientation and training in successful employee performance (9.6c.1.1)</li> <li>• Discuss why professional development is a shared responsibility between a business and an employee (9.6c.1.2)</li> <li>• Identify the benefits of employee development (e.g., workshops, seminars/webinars, conferences, courses, professional associations, and journals) (9.6c.1.7) (Level 4)</li> <li>• Explain the purpose of employee evaluations (9.6d.1.1)</li> <li>• Explain how employees are evaluated (9.6d.1.2)</li> <li>• Analyze the impact of performance appraisals on motivation and job performance (9.6d.1.6) (Level 4)</li> <li>• Define and discuss the concept of right sizing (9.6f.1.1)</li> <li>• Describe legal reasons for termination of employees (9.6f.1.2)</li> <li>• Explain the role of management in labor relations (9.6g.1.1)</li> <li>• Describe an employment contract (9.6g.1.2)</li> </ul>
Organized Labor	<ul style="list-style-type: none"> <li>• Define “right to work state” (9.6g.1.3)</li> <li>• Describe the collective bargaining process (9.7.1.2)</li> <li>• Explain the role of labor unions in the collective bargaining process (9.7.1.3)</li> <li>• Describe legal strategies used by labor and management (e.g., strikes, boycotts, layoffs, and lockouts) (9.7.1.7) (Level 4)</li> <li>• Describe illegal strategies used by labor and management (e.g., wildcat strikes, secondary boycotts, and preventing workers from forming unions) (9.7.1.8) (Level 4)</li> </ul>
E-Business	<ul style="list-style-type: none"> <li>• Describe how emerging technologies have impacted the components of marketing (e.g., product, place, price, and promotion) (6.4b.1.12)</li> <li>• Evaluate an e-business website (9.8c.1.5)</li> <li>• Describe how e-business relates to organizational strategy (9.8c.1.7)</li> <li>• Analyze the impact of e-business on the American economy (9.8c.1.9)</li> </ul>
Financial Decision Making	<ul style="list-style-type: none"> <li>• Develop and analyze pricing objectives (6.3b.1.6)</li> <li>• Recommend appropriate pricing strategies (6.3b.1.8)</li> <li>• Describe the advantages and disadvantages of debt and equity financing (6.5b.1.7)</li> <li>• Discuss potential sources of funding (e.g., mortgage, short-term loan, long-term loan, angel network, investors, and credit line) (6.5b.1.8)</li> <li>• Develop plans to manage accounts receivable and accounts payable (6.6b.1.7)</li> </ul>

	<ul style="list-style-type: none"> <li>• Analyze for decision-making purposes the cash flow of a business (6.6b.1.11)</li> <li>• Interpret the data shown on financial statements (e.g., income statement, balance sheet, cash flow statement, and statement of net worth) (9.10a.1.3)</li> <li>• Identify sources of short- and long-term financing (9.10b.1.1)</li> <li>• Identify risks to business (9.10c.1.1)</li> <li>• Identify ways to minimize and manage risk (9.10c.1.2) (Level 4)</li> </ul>
<p><b>Operations Management</b></p>	<ul style="list-style-type: none"> <li>• Select appropriate channels of distribution to reach a target market (6.4b.1.11)</li> <li>• Analyze where the market is in its product life cycle (6.4c.1.9)</li> <li>• Identify ways businesses track customers (6.4c.1.10)</li> <li>• Design strategies for maintaining customer loyalty (6.4c.1.11)</li> <li>• Identify methods and tools to design or redesign products (9.11a.1.1)</li> <li>• Evaluate a product design process (9.11a.1.2) (Level 4)</li> <li>• Explain why the design of products must evolve to meet changing needs of customers (9.11a.1.3) (Level 4)</li> <li>• Identify factors considered in scheduling (9.11b.1.1)</li> <li>• Describe the benefits of just-in-time inventory systems (9.11b.1.4) (Level 4)</li> <li>• Explain the benefits of establishing and maintaining close working relationships with suppliers (9.11c.1.1)</li> <li>• Identify factors considered when selecting suppliers (e.g., quality, price, and reliable delivery) (9.11c.1.2)</li> <li>• Define inventory control (9.11d.1.1)</li> <li>• Identify methods of inventory control (9.11d.1.2)</li> <li>• Identify inventory control concerns (9.11d.1.3)</li> </ul>
<p><b>Plan and manage a project (event, fundraiser, school store, concessions, community service project, or promotion)</b></p>	<ul style="list-style-type: none"> <li>• Identify an innovative opportunity and investigate the steps in establishing a business oriented toward that opportunity (6.1d.1.7)</li> <li>• Recognize a social problem and use entrepreneurial principles to organize, create, and manage a non-profit venture to achieve social change (6.2a.1.5)</li> <li>• Calculate the number of product to be sold to make a profit using break-even analysis (6.3b.1.9)</li> <li>• Plan human resource needs and determine staffing requirements (6.7b.1.11)</li> <li>• Develop job descriptions for positions in an entrepreneurial venture (6.7b.1.15)</li> <li>• Conduct market research to determine target market (6.4a.1.7)</li> <li>• Formulate a customer profile for a business venture (6.4a.1.9)</li> <li>• Create promotional activities for a given product (6.4b.1.5) (Level 1)</li> <li>• Determine the appropriate records required for a business venture (6.6a.1.4)</li> </ul>

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|  | <ul style="list-style-type: none"><li>• Compare actual income and expenses to budgeted amounts for a specific period (6.6b.1.8)</li><li>• Prepare a business plan (9.1a.1.9)</li><li>• Identify the appropriate forms of business ownership in the evolution of a business organization (9.3a.1.4) (Level 4)</li><li>• Design and implement a time management schedule as a result of a time management analysis (9.4a.1.3)</li><li>• Evaluate and modify a time management plan as appropriate (9.4a.1.4)</li><li>• Evaluate communication for effectiveness (9.4d.1.7) (Level 4)</li><li>• Evaluate managerial approaches to social responsibility (9.5b.1.6) (Level 4)</li><li>• Analyze how human resource activities and policies relate to operational and strategic planning (9.6a.1.8) (Level 4)</li><li>• Describe the tools that assist in the scheduling process (9.11b.1.2)</li><li>• Evaluate a system for maintaining inventory control (9.11d.1.4) (Level 4)</li></ul> |
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# ND BUSINESS EDUCATION FRAMEWORKS

## Spreadsheets

Course Code	Course Name/Description	Grade Levels	High School Credit Options
<b>14025</b>	<p>Spreadsheets: Students will be introduced to spreadsheet software/applications to analyze business trends, solve problems for business, and personal use. This course will include the design and use of worksheets, writing formulas, analyzing data, charting data, managing data, using pivot charts/tables, creating macros, and displaying information on web pages.</p> <p><b>Prerequisite: Keyboarding or Business Computer Applications</b></p>	<b>9-12</b>	<b>1/4 or 1/2</b>
Topic	Performance Expectations		
Spreadsheet Formats	<ul style="list-style-type: none"> <li>• Use basic applications (word processing, spreadsheets, presentations, and graphics) (4.1d.1.5) (Level 1)</li> <li>• Detect when information and data is used inappropriately to distort meaning (4.1c.1.12)</li> <li>• Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios (4.1d.1.16)</li> <li>• Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)</li> <li>• Prepare charts and graphs (4.3b.1.4)</li> <li>• Compose reports and summaries using appropriate documentation styles (4.3b.1.8)</li> <li>• Prepare informal and formal reports using professional format and appropriate supporting graphics (4.3b.1.18)</li> <li>• Analyze and use mathematical and/or statistical methods to manipulate data into useful information (7.2.1.13)</li> <li>• Present analyzed information in a meaningful format (7.2.1.14)</li> <li>• Use applications to analyze data for making good business decisions (7.7.1.16)</li> <li>• Obtain software industry certification(s) needed for a chosen career path (7.7.1.17)</li> <li>• Create, modify, and extract data from data bases for decision making (7.10.1.5)</li> <li>• Organize and present the results of data retrieval through reports (7.10.1.7)</li> </ul>		
Ethical Use of Technology	<ul style="list-style-type: none"> <li>• Identify ethical and legal issues regarding the use of digital information (4.1d.1.26)</li> <li>• Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6)</li> <li>• Explain plagiarism and its consequences (7.1.1.7)</li> <li>• Explain the consequences of illegal and unethical use of information technologies (7.3.1.7)</li> <li>• Demonstrate respectful and responsible use and creation of media and technology (7.3.1.8)</li> </ul>		

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|  | <ul style="list-style-type: none"><li>• Demonstrate the appropriate and legal use of intellectual property (7.3.1.9)</li><li>• Demonstrate legal and ethical behaviors when using information technologies (7.3.1.10)</li><li>• Review acceptable use policies for legal and ethical use of information (7.3.1.14)</li><li>• Implement organization policies and procedures dealing with legal and ethical issues (7.3.1.18)</li><li>• Read, interpret, and adhere to software license agreements and legal mandates (7.3.1.20)</li><li>• Identify and discuss privacy issues within an organization (7.15.1.1)</li><li>• Implement organizational policies and procedures for security, privacy, and risk management (7.15.1.2)</li></ul> |
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# ND BUSINESS EDUCATION FRAMEWORKS

## Web Design

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14022</b>	<p>Web Design: Students will be introduced to a variety of ways to create and maintain web pages. Course topics will focus on overall production processes with an emphasis on design elements involving layout, navigation, and interactivity. Understanding of proper ethics, copyright laws, social networking, and cyber security topics will be integrated. The basic language of web design and software will be taught along with the additional media inputs within a website (e.g. video, animation, sound, scrolling marquees, forms, contacts, and other additional components).</p> <p><b>Prerequisite: Keyboarding or equivalent skill</b></p>	<b>9-12</b>	<b>1/2 or 1</b>
Topic	Performance Expectations		
Ethics/Etiquette and Copyright Law	<ul style="list-style-type: none"> <li>• Describe how each type of intellectual property is created and legally protected (2.5c.1.2)</li> <li>• Explain copyright infringement and the fair use doctrine (2.5c.1.6)</li> <li>• Identify ethical and legal issues regarding the use of digital information (4.1d.1.26)</li> <li>• Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6)</li> <li>• Explain plagiarism and its consequences (7.2.1.7)</li> <li>• Demonstrate appropriate etiquette when using information technologies (7.3.1.12)</li> </ul>		
Cyber Security	<ul style="list-style-type: none"> <li>• Identify and explore basic privacy issues associated with technology (7.3.1.1)</li> <li>• Explore the risks and dangers of sharing personal information in a digital world (e.g., digital footprint cyberbullying) (7.3.1.2)</li> <li>• Discuss basic issues related to responsible use of technology and describe personal or legal consequences of inappropriate use (7.3.1.6)</li> </ul>		
File Management	<ul style="list-style-type: none"> <li>• Manage files and folders (7.5.1.2)</li> <li>• Develop organization policy for website content and access (7.9.1.25)</li> </ul>		
Designing and Publishing Web Pages	<ul style="list-style-type: none"> <li>• Cite information sources appropriately (7.2.1.4)</li> <li>• Compare and contrast various storage devices (e.g., local, removable, remote, cloud) (7.4.1.11)</li> <li>• Identify and utilize various types of resources for web development (7.9.1.1)</li> <li>• Identify and apply appropriate design concepts (7.9.1.2)</li> <li>• Design and create websites incorporating digital media (7.9.1.4)</li> <li>• Create content that is readable, accessible, searchable, and stick (7.9.1.7)</li> <li>• Assess website content in terms of organization policies and federal and state laws (7.9.1.10)</li> <li>• Compare and contrast the features of web development applications (7.9.1.12)</li> <li>• Use digital media optimized for website integration (7.9.1.13)</li> </ul>		

	<ul style="list-style-type: none"><li>• Design, develop, and deliver advanced web content and applications using authoring tools (7.9.1.15)</li><li>• Create a comprehensive website using industry design standards (7.9.1.17)</li><li>• Test, implement, and evaluate the website (7.9.1.18)</li><li>• Plan, set up, and configure a web server (7.9.1.20)</li></ul>
E-commerce	<ul style="list-style-type: none"><li>• Design e-commerce solutions (7.9.1.21)</li><li>• Evaluate an e-business website (9.8c.1.5)</li></ul>

# ND BUSINESS EDUCATION FRAMEWORKS

## Word Processing

Course Code	Course Name/Course Description	Grade Levels	High School Credit Options
<b>14096</b>	Word Processing: Students will use word processing software to create and edit documents such as business letters, envelopes, labels, flyers, reports and newsletters. Improved productivity will be developed by using timesaving shortcuts including templates, merging, tables, and key commands. Students will continue to practice formatting, editing, composition and proofreading.	<b>9-12</b>	<b>1/4, 1/2, or 1</b>
Topic	Performance Expectations		
Document Production	<ul style="list-style-type: none"> <li>• Use basic applications (word processing, spreadsheets, presentations, and graphics) (4.1d.1.5) (Level 1)</li> <li>• Integrate functions of word processing, spreadsheets, databases, and presentation applications to various workplace scenarios (4.1d.1.16)</li> <li>• Enhance documents through the use of advanced layout, design, and graphics (4.1d.1.25)</li> <li>• Edit and revise documents (4.3a.1.6) (Level 1)</li> <li>• Use acceptable standards for grammar, punctuation, and word and number usage (4.3a.1.12)</li> <li>• Compose coherent business messages that request information and action (4.3b.1.6)</li> <li>• Compose coherent business messages that respond to requests (4.3b.1.7)</li> <li>• Apply correct formats to various business messages (4.3b.1.12)</li> <li>• Prepare informal and formal reports using professional format and appropriate supporting graphics (4.3b.1.18)</li> </ul>		
Storage	<ul style="list-style-type: none"> <li>• Compare and contrast various storage devices (e.g., local, removable, remote, cloud) (7.4.1.11)</li> </ul>		
Proofreading	<ul style="list-style-type: none"> <li>• Proofread business documents to ensure that they are clear, correct, concise, complete, consistent, and courteous (4.3a.1.16)</li> <li>• Apply a variety of specific proofreading techniques to identify and correct errors (4.3a.1.24)</li> </ul>		
Ethical Use of Technology	<ul style="list-style-type: none"> <li>• Document properly both print and electronic digital sources to avoid plagiarism (4.3a.1.14)</li> <li>• Discuss copyright rules, creative commons, and regulations (e.g., images, music, video, software) (7.2.1.6) (Level 1)</li> <li>• Demonstrate the appropriate and legal use of intellectual property (7.3.1.9)</li> <li>• Demonstrate legal and ethical behaviors when using information technologies (7.3.1.10)</li> <li>• Implement organization policies and procedures dealing with legal and ethical issues (7.3.1.18)</li> <li>• Identify and discuss privacy issues within an organization (7.15.1.1)</li> </ul>		