

Description	Number
Business, Computer and Information Technology	15
Accounting	15.1
GRADES 9 - 12	15.1.12
Summarize professional designations, careers, and organizations within the field of accounting, including education and certification requirements.	15.1.12.A
Analyze the roles of policy-setting bodies in the accounting profession, e.g., American Institute of Certified Public Accountants (AICPA), Pennsylvania Institute of Certified Public Accountants (PICPA), Generally Accepted Accounting Principles (GAAP), and Securities and Exchange Commission (SEC).	15.1.12.B
Analyze business transactions using T-accounts to determine their impact on a business.	15.1.12.C
Analyze, journalize, and post transactions to general & subsidiary ledgers.	15.1.12.D
Perform accounting functions using technology as a tool.	15.1.12.E
Analyze and journalize transactions for short- and long-term assets.	15.1.12.F
Analyze and journalize transactions involving short- and long-term liabilities.	15.1.12.G
Identify, calculate, and record depreciation, depletion and amortization; explain their effect on the financial statements.	15.1.12.H
Differentiate between and journalize entries for issuance or repurchase of stock and the declaration and payment of dividends.	15.1.12.I
Analyze the various methods for maintaining and valuing inventory (FIFO, LIFO, etc.) and describe their effect on financial statements.	15.1.12.J
Describe, calculate, and journalize the sales and cost of sales including purchases, transportation costs, sales taxes, and trade discounts.	15.1.12.K

Analyze and compare global employment opportunities relative to career interests, including employers, and social network/virtual identity.	15.2.12.C
Analyze job tasks and responsibilities when working in a virtual versus a traditional work environment.	15.2.12.D
Compare and contrast career interests with post-secondary opportunities. Reference Career Education and Work 13.1.12.D	15.2.12.E
Evaluate various methods for financing a post-secondary education.	15.2.12.F
Analyze and complete an application (e.g., job, scholarship, financial aid, post-secondary) in a focused and effective manner.	15.2.12.G
Demonstrate appropriate behavior for an interview.	15.2.12.H
Compare and contrast employment laws including, but not limited to, American with Disabilities Act (ADA), Child Labor Laws, Civil Rights Act of 1964, Consolidated Omnibus Reconciliation Act (COBRA), and Family Medical Leave Act (FMLA).	15.2.12.I
Analyze career goals based on, but not limited to, interest, lifestyle, skills, and values in order to transition from high school. Reference Career Education and Work 13.1.11.G, 13.1.11.H	15.2.12.J
Apply networking skills as a resource for further career portfolio development and career opportunities.	15.2.12.K
Analyze how personal qualities and behavior apply in the workplace.	15.2.12.L
Evaluate the impact of workplace expectations on job performance. Reference Career Education and Work 13.3.12.A - B	15.2.12.M
Reference Business, Computer and Information Technology 15.3.12.X	15.2.12.N
Formulate and demonstrate strategies for working with diverse populations.	15.2.12.O
Evaluate conflicts within the workplace and demonstrate procedures to acquire a positive resolution. Reference Career Education and Work 13.3.12.C	15.2.12.P
Reference Career Education and Work 13.3.12.F	

Evaluate best practices of communication based on culture, practice, and laws related to supervising others in a corporate entity.	15.3.12.R
Evaluate electronic communication options based on need.	15.3.12.S
Demonstrate application of digital citizenship in work and personal situations. Reference Business, Computer and Information Technologies 15.4.12.B	15.3.12.T
Critique the effectiveness of various electronic communication options related to desired outcomes.	15.3.12.U
Evaluate how mobile communication impacts businesses or organizations.	15.3.12.V
Collaborate via electronic communication with peers, educators, and/or professionals to meet organizational goals.	15.3.12.W
Identify the diversity within a work group and the strategies for effective communication.	15.3.12.X
Computer and Information Technologies	15.4
GRADES 9 - 12	15.4.12
Apply the creative and productive use of emerging technologies for educational and personal success.	15.4.12.A
Evaluate the impact of social, legal, ethical, and safe behaviors on digital citizenship.	15.4.12.B
Develop criteria for analyzing hardware options to meet defined needs.	15.4.12.C
Evaluate emerging input technologies.	15.4.12.D
Analyze the different operating systems and recommend the appropriate system for specific user needs.	15.4.12.E
Compare and contrast network environments, including the function of network devices and connectivity issues.	15.4.12.F
Create an advanced digital project using sophisticated design and appropriate software/applications.	15.4.12.G
Use programming languages to develop logical thinking and problem solving skills.	15.4.12.H
Compare and contrast programming languages; select most appropriate one to complete a specific task.	15.4.12.I
Create a complex computer program to solve a problem.	15.4.12.J
Evaluate advanced multimedia work products and make recommendations based on the evaluation.	15.4.12.K
Find and use primary documentation; employ an accepted protocol for citation	15.4.12.L
Evaluate the impact of emerging technologies on various career paths and provide examples of industry certifications within the field.	15.4.12.M
Entrepreneurship	15.5
GRADES 9 - 12	15.5.12
Analyze personal choices in preparation for entrepreneurship.	15.5.12.A
Evaluate personal management and organizational abilities to succeed in entrepreneurship. Reference Career Education and Work 13.4.12 A - B	15.5.12.B
Analyze the impact of entrepreneurship in the domestic economy.	15.5.12.C
Create a business plan using appropriate data to support the business concept.	15.5.12.D
Evaluate legal forms of business entities when considering entrepreneurship (e.g., existing business, franchise, new business, corporation, LLC, partnership, sole proprietorship).	15.5.12.E
Research the opportunities for local entrepreneurship in the global economy and discuss the impact of government regulations.	15.5.12.F
Analyze factors affecting global pricing including international currency fluctuations, tariffs, price controls, and anti-dumping laws.	15.5.12.G
Assess advantages and disadvantages for entrepreneurial business in foreign markets; including language and trade barriers, marketing, and regulations.	15.5.12.H
Evaluate the functions of operations management as influenced by the business parameters.	15.5.12.I
Evaluate strategies for incorporating emerging technologies into specific business operations.	15.5.12.J
Analyze issues and cases associated with government regulation.	15.5.12.K
Analyze an innovation/ business concept and develop a comprehensive business plan. Reference Career Education and Work 13.4.12 A - B	15.5.12.L
Analyze funding sources for an entrepreneurship including, IPO, venture capital, loans, and owner capital.	15.5.12.M
Finance and Economics	15.6
GRADES 9 - 12	15.6.12
Evaluate the impact of internal and external influences on financial decisions.	15.6.12.A

Analyze financial decisions for major purchasing events occurring at different stages in life, systematically considering alternatives and consequences.	15.6.12.B
Reference Career Education and Work 13.3.11.D	15.6.12.C
Develop criteria to evaluate employment options.	15.6.12.D
Assess the purpose, source, and impact of various taxes.	15.6.12.E
Evaluate criteria for personal spending in relation to the economic climate.	15.6.12.F
Identify strategies for personal financial management.	15.6.12.G
Evaluate payment methods for major purchases.	15.6.12.H
Analyze the functions of the Federal Reserve and other financial institutions.	15.6.12.I
Analyze the total cost of a major purchase loan agreement using fixed and variable interest rates, calculated over time.	15.6.12.J
Analyze the impact of a positive or negative credit history.	15.6.12.K
Research major consumer credit laws and their impact on individuals in debt.	15.6.12.L
Assess the impact of identity theft; develop a plan for correcting a negative credit report.	15.6.12.M
Compare and contrast various suppliers of insurance products and develop criteria to evaluate individual insurance needs.	15.6.12.N

Critique business strategies designed to balance the needs of the business with the work force.	15.8.12.F
Analyze leadership skills necessary for leading at various management levels.	15.8.12.G
Analyze motivational theories and their application in a business or organization.	15.8.12.H
Analyze and select appropriate managerial communication skills based upon context.	
Reference Economics 6.5.9.D; Health, Safety, and Physical Education 10.3.9.C; Career Education and Work 13.3.11.C; Student Interpersonal Skills SIS 2.D	15.8.12.I
Analyze the use and purpose of various technology tools used by management.	15.8.12.J
Design a career plan that incorporates personal interests, education, and societal trends, as related to lifelong learning in the changing global environment.	15.8.12.K
Explain the purpose and activities of a human resource department in a business or organization.	15.8.12.L
Evaluate selection criteria for a position in a business or organization.	15.8.12.M
Analyze existing federal, state and local legislation (such as harassment, employee rights, privacy, discrimination, substance abuse) as related to recruitment, selection, retention of employees within a business or organization.	
Explain the collective bargaining process and its impact on the legal requirements of	15.8.12.N