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AN AUTHENTIC ASSESSMENT FOR STUDENTS IN
ACCOUNTING CAREER PATHWAYS

A Project
Presented to the
Faculty of
California State University,
San Bernardino

In Partial Fulfillment
of the Requirements for the Degree
Master of Arts
in
Education: Vocational Option

by
Marilyn Merriweather Johnson

December 1995

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ACCOUNTING CAREER PATHWAYS


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December 1995

Approved by:


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11/13/95
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ABSTRACT

The purpose of this project was to establish specific guidelines for the assessment of students enrolled in an Accounting Career Pathway Sequenced Program in secondary schools. Alternative means of evaluating students is a subject of many of the reforms efforts suggested to create a quality and valuable education for students graduating from high school in the 21st Century. Business and industry have raised its requirements for a highly skilled work force; therefore, forcing the educational system to re-evaluate their method of student learning accountability.

Developing an alternative method to conventional pencil and paper testing of student learning is an integral part of the reform movement in California as well as other states throughout the Nation. The project describes how student portfolios would be used to evaluate the competency levels of students enrolled in an Accounting Career Pathway. The project demonstrates how a student's competency level would be assessed as the student progresses through the sequenced core courses and culminating with specialized classes. The California Department of Education Career-Technical Assessment Program (C-Tap) played an important part in providing the student portfolio rubric for the evaluation of student competency levels.

ACKNOWLEDGEMENT

I offer my heartfelt thanks to my husband Bill, children Kazia and Kevin, for their continued support and encouragement through this long process.

I would like to thank my advisor, Dr. Ted Zimmerman, and my second reader, Dr. Ronald Pendleton for their help.

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Chapter I

Introduction

There exist an apparent consensus by educators, and the general public that our schools are not preparing students to compete in today's global job market. Additionally, students are not actively participating in our democratic system and they seem to lack the values, both ethically and morally, that would enable them to be better citizens. These generally held beliefs have fueled the call for restructuring and reform of the educational system.

One aspect of this call for reform, is reviewing how students are evaluated and assessed on knowledge learned as the student progresses through the educational system. Second To None, A Vision of the New California High School (Agee, 1992), outlines and describes the reforms suggested to create a quality and valuable education for students graduating from high school in the 21st Century. Developing a comprehensive accountability and assessment system is described as an integral factor in the restructuring of the educational system in California. The California High School Task Force, which was responsible for the Second To None report, views the new educational reforms as focusing on student performance that reflect actual achievement of application of knowledge. (Agee, 1992) The Task Force also sees assessment as the major strategy in bringing about significant educational reform. (Agee, 1992)

The project writer has over twenty-three years of teaching experience in Business Education and agrees with the suggested educational reforms outlined in Agee's (1992) Second To None, especially the educational strategy of assessing student performances on actual achievement and application of acquired knowledge. One of these alternative method of evaluating students is called authentic assessment. The working definition of authentic assessment according to Marzano (1992) . . ."polished products that have been

selected by the student and represent the student's best work." (p. 44) This assessment would occur continually and would reflect actual learning experiences that could be documented through observations, records of performance tasks verified by the teacher.

At the present time, a majority of California high schools are using assessment methods that are not competency or outcome based tools of evaluation; however, there appears to be a growing trend toward using alternative methods of evaluation.

Conventional methods of assessing students, such as paper and pen testing, were designed to provide feedback on how much information was learned or in most cases memorized by the student during the teaching process. This type of testing did not incorporate the application of learned knowledge for a specific job related task.

In an Institute on Education and the Economy (IEE) Brief (Inger, 1993), based on a report by Clifford Hill and Eric Larsen, entitled Testing and Assessment in Secondary Education: A Critical Review of Emerging Practices, states

Advocates of authentic assessment see this as an important function, but they believe that how and what we test has a powerful influence on how and what is taught. They believe that conventional testing is distorting educational goals, whereas authentic assessment can foster good educational practices. (Inger, 1993, p.1)

The project writer holds the opinion that students must demonstrate a level of competency in the subject matter being taught and must be able to apply this acquired knowledge in a real life working situation. However, up until recently, the educational structure and textbooks did not support a competency based or authentic assessment evaluation of student's work.

It is the project writer's desire to design a competency based evaluative tool to authentically assess student progress in Accounting Career Pathways. The authentic

assessment would include student work that is based on learning outcomes which demonstrate achievement and the student's application of learned knowledge.

The assessment of the student efforts would include the evaluating of acquired knowledge based on industry established competencies desired by the career field in business and technology the student has chosen to pursue. The student would compile a work in progress and showcase portfolio to demonstrate the student's competencies in their specialization.

Nature of the Problem

The remarkable consensus that our present educational system is not working as well as it should, has led to many calls for the restructuring and reforming of American education. (Inger, 1993) As previously stated, an integral part of this reform is adopting alternative ways of evaluating student progress. Traditionally, testing has resulted from standards deriving from within the educational system. In our present system, school is self-contained and compartmentalized. Math Departments, History Departments, Business Departments, each do their own thing; without integration of curriculum. Unfortunately life is not departmentalized, but a mixture of activities. Schools should reflect the interaction of all educational disciplines. "To dissolve this dualism, advocates of authentic assessment want assessments, and, as a consequence, schools, to focus on the broad knowledge and skills that individuals need to solve real-world problems." (Inger,1993, p. 1)

The project writer believes that students should be required to produce evidence of their competency levels, rather than taking traditional pen and paper tests to demonstrate acquired knowledge. Agee (1992) describes an outcome based program as a

collaboration between teacher and student to reach recognized level of performance.

"When the teacher and the students have a vision of quality work, it is easier to form a partnership to assist students in producing good work. (Agee, 1992, p. 33)

Testing is designed to measure student knowledge under limited time constraints; however, authentic assessment offers an extended period of time in which students can demonstrate competencies over multiple tasks. Consequently, authentic assessment offers the most effective method of measuring student performance. This project would identify outcome based competencies desired for the evaluation of student skill level in Business and Technology Career Pathways, specifically the Accounting and Finance Career Pathway.

Significance of the Problem

Introducing and implementing suggested reform strategy of outcome based student performance, will provide a quality education to students participating in this type of evaluative process. "Advocates of authentic assessment believe that assessment practices, if sufficiently aligned with curriculum and instruction, can become a powerful means of achieving excellence in the classroom (Inger, 1992, p. 2) "We must strengthen the quality of our high schools, and this means radically changing the way they do business." (Agee, 1992, p. 5)

This project will present competency requirements for assessing students in business and technology career pathways, with the Accounting and Finance Career Pathway as the model. This would result in a "Work in Progress Portfolio", which would show evidence of finished and unfinished work, ideas, notes and logs on work in progress by the student. At the culmination of the career pathway program, a "Showcase

Portfolio" would contain the finished products of student work demonstrating student preparation and accomplishments.

Statement of the Project

This project required identifying, collecting and categorizing competency based outcomes for Accounting and Finance Career Pathway; secondly, outlining performance based outcomes for the Accounting and Finance Career Pathway core curriculum and identifying these competencies as Career Performance Standards, Business Technology Core Standards, SCANS Competencies and Accounting and Finance Standards; thirdly, identifying documentation to be included in a work in progress and showcase portfolio. The project was to establish competency requirements and evaluative tools to be used by students in producing a work in progress and showcase portfolio for students in Accounting and Finance Career Pathway.

Purpose of the Project

Conventional testing confines students to a limited amount of options and discourages active participation in the learning process, whereas "documentation practices motivate students to work at the highest level: they invest greater energy and achieve higher standards." (Inger, 1993, p. 2)

The purpose of this project, is to provide a work in progress and showcase portfolio that would provide students with an outcome base evaluative procedure, which would greatly improve the quality of the educational process for both the teacher and the student.

Overview of Research Questions

Several factors were considered in order to fully address the purposed outcome of this project. One area of consideration, was the acquisition of Career Performance Standards desired by industry and business for the career pathway addressed in the project; secondly, what student work should be included in the portfolio which demonstrated the competencies required have been met by the student at the end of the sequenced program.

The job competencies were acquired by researching and reviewing business and industry standards, consulting high school Business and Technology Frameworks , governmental reports and expert opinions on alternative ways of evaluating student performances.

The primary goal of the project writer was to establish competencies and performance outcomes in the Accounting and Finance Career Pathway selected by students enrolled in Business and Technology Career Pathways.

Limitations

The project will limit itself to the Accounting and Finance Career Pathway. The project is limited to high school student population. The geographic area for this project was limited to California, due to the use of California Business Education Framework; however it is applicable to high school vocational programs throughout the United States.

Definitions

The following definitions will be operative for the purpose of this project.

Authentic Assessment-

Assessment that occurs continually in the context of a meaningful learning environment and reflects actual and worthwhile learning experiences that can be documented through observation, anecdotal records, journals, logs, actual work samples, conferences, portfolios, performance tasks and other methods.

Culminating Activity-

Are enabling outcome; an activity that sums up and assess a significant area of study.

Curriculum-

The course of study in given area; an outline of content.

Enabling Outcome-

A culminating activity; an activity that sums up and assesses a significant area of study.

Evaluation-

The process of judging the assessment results for one purpose or another.

Exit demonstration-

The final culminating activity that proves a student has mastered an area of the curriculum.

Information Management-

The system by which information is maintained regarding student progress in the curriculum.

Outcome based program-

The teacher and student work as partners to reach recognized levels of performance and that curriculum and instruction are organized to produce such results.

Showcase portfolio-

Finished product of student work demonstrating student accomplishments.

Student Portfolio-

Evidence of the successful completion of selected outcome activities.

Career Performance Standards

Describe the skills students will need to obtain employment and advance in their chosen career field.

Business Technology Core Standards-

Describe the basic skills and foundational knowledge needed to pursue a career pathway in business.

Career Path Specializations-

Prepares students for specific careers by building upon knowledge, skills, abilities developed in the Business Technology Core and Career Path Clusters.

SCANS

Secretary's Commission on Achieving Necessary Skills identified competencies for successful job performance.

Chapter II

Review of Related Literature

Introduction

“Restructuring” is a powerful word, which implies the system or organization is not working and needs to be improved; therefore, changes or a new way must be implemented in order to correct the recognized deficits of the system. One of these recognized deficits of the present educational system is student accountability. The call for an alternative way of evaluating students is a national interest of educators. Students often consider the educational system’s present method of evaluating their progress by conventional paper and pencil testing, as an ineffective effort by both the teacher and student. On the other hand a “restructured” vision would be to evaluate the performance tasks so they reflect directly upon the training expectancies of students on activities that are beneficial to the student. This would be considered as authentic assessment.

How are the successes of the following occupations measured? A scientist, writer, business owner--by what they produce. If the educational system is to produce competent individuals, equipped with higher level thinking skills, then student must be given an opportunity to demonstrate this knowledge by producing documents, projects, or writings that clearly reflect the student’s ability. “The conventional curriculum asks students only identify the discourse, things and performances that others have produced. . .”(Neumann, 1991, p. 460)

When current school reformers specify recommendations for school improvement, more effective ways of evaluating student learning is one of the major goals. Second To None A Vision of the New California High School, list establishing a comprehensive accountability and assessment system as one of the major areas of reform.

It stresses the need for an accountability system which “. . . emphasizes performance and application of knowledge.” (Agee, 1992, p. 32) The result of this accountability system would be challenging learning activities for the student and it would provide documentation for future employers, colleges and universities as a strong indicator of student’s preparation.

At the end of the student’s high school years, a graduation portfolio would contain documentation on the student’s work in core curriculum as well as documentation of student competencies in career pathway sequenced program. The portfolio would give a comprehensive overview of the student’s abilities and preparation.

Authentic Assessment

“Teachers have long used portfolios to help students keep track of their work and present it in an organized way;” as stated by Inger (1993) in his review of Authentic Assessment in Secondary Education, appearing in an Institute on Education The Economy (IEE) Brief . Inger (1993) continues by saying what is new about this alternative method of measuring student work is portfolios can replace conventional paper and pencil testing.

One could ask, what does authentic assessment offer that conventional methods of evaluating students does not? First authentic assessment involves cognitive skills that encourages disciplined inquiry. (Neumann , 1991, p. 460), describes “Disciplined inquiry as having three features:

- Use of a prior knowledge base
- In-depth understanding rather than superficial awareness
- Production of knowledge in an integrated (rather than fragmented form)

Students realize that the work that they are doing is relevant and has value to their success in school. Authentic assessment requires students to produce work that reflects their efforts have value in their lives, in addition to demonstrating their competencies. The production of projects or other authentic measuring tools, allows the students to use knowledge from all discipline areas. Learning is not compartmentalized but diffuse and integrated, which are invaluable both to the individual and to society.

Portfolios would include evidence of all competency areas, even in the absence of physical product or project. When student work is evaluated based on student work, students are allowed to direct and control the information that will be used to measure their abilities, it certainly offers a unique opportunity to the students. When the assessment methods change, it certainly has an impact on instruction (Marzano, 1992).

Paulson, Paulson and Meyers (1991) reports the strength of the use of portfolio to be :

- Learners share in the responsibility of assessing their work
- Data are gathered and evaluated continuously over the course of the learning project.
- Learners have an opportunity to learn about their own learning.
- Other stakeholders--develop an expanded view of what is learned.

What are the downsides to portfolio assessment:

1. Storage of selected student data
2. Can be very costly in comparison to pen and paper standardized testing.
3. Staff development to educate teachers on portfolio collection methods and evaluation.

What does this mean to educators? They will have to restructure the course curriculum, so it encompasses interaction between the teacher, student and others. Teachers will have to provide an integration of subject matter to the student, on the other hand, the student tries to interpret how this information will empower them.

Competency Based Education

According to What Work Requires of School, A Secretary's Commission on Achieving Necessary Skills Report for America 2000, (SCANS) June, 1991, "all American high schools students must develop a new set of competencies and foundation skills if they are to enjoy a productive, full, and satisfying life. (p. vi, 1991)

The competitive edge that characterizes this countries' most successful companies, depend upon the quality of the high performance of its workers. These companies depend upon its workers to be competent and dedicated to job performance excellence.

Our Nation's high schools must become dedicated to providing students with an educational opportunity that prepares them to be skilled and prepared to apply their knowledge in a work environment. The SCANS (1991) identifies five competencies that stand as the foundation of job performance, in addition to a three part foundation of skills and personal qualities. These competencies integrated with job specific competencies will produce students with solid skills and personal qualities needed for solid job performance.

Work Place Competencies: Effective workers can productively use:

- Resources-They know how to allocate time, money, materials, space, and staff.

- Interpersonal Skills-They can work on teams, teach others, serve customers, read, negotiate, and work well with people from culturally diverse backgrounds.
- Information-They can acquire and evaluate data, organize and maintain files, interpret and communicate, and use computers to process information.
- Systems-They understand social, organizational, and technological systems; they can monitor and correct performance; and they can design or improve systems.
- Technology-They can select equipment and tools, apply technology to specific tasks, and maintain and troubleshoot equipment.
- Foundation Skills-Competent workers in the high-performance workplace need:
 - Basic Skills-reading, writing, arithmetic and mathematics, speaking, and listening.
 - Thinking Skills-the ability to learn, to reason, to think creatively, to make decisions, and to solve problems.
 - Personal Qualities-individual responsibility, self-esteem and self-management, sociability, and integrity.

Students learn better if the material taught is in “context” with the real work environment. It has been the project writer’s experience over the last twenty-three years of teaching, students have a difficult time applying “textbook” knowledge into practice unless it is taught in the context of the use(s) of the learning experience.

“Marketing educators as well as other vocational educators are under pressure to provide occupational preparation that addresses current and anticipated retail workforce needs.” (Bunn, 1993, p. 38) This pressure is coming from the mandates under the Carl

D. Perkins Vocational and Applied Technology Education Act of 1990. The purpose of the new act has been shortened from nine stated objectives in the previous Act to one, which reads:

It is the purpose of this Act to make the United States more competitive in the world economy by developing more fully the academic and occupational skill of all segments of the population. The purpose will principally be achieved through concentrating resources on improving educational programs leading to academic, occupational, training, and re-training skill competencies needed to work in a technologically advanced society.” (Carl B. Perkins Vocational and Applied Technology Education Act Amendments of 1990, Sec. 2)

It is the project writer understanding of the Perkins Act (1990) is each state board receiving funds under this Act will develop and implement statewide system of core standards and measures of performance for secondary and postsecondary vocational education program. The need for these performance standards is to require greater accountability in vocational education.

According to the Perkins Act requirements, the guidelines used in developing these performance standards should address four performance measures: (Bunn, 1993, p. 38)

1. Academic achievement
2. Occupational competence
3. Access to and success in vocational education by targeted groups/special populations
4. Successful transition form school to employment

By having these standards, it will be a better way for the vocational educational facility providing the training to communicate to businesses and industry the

qualifications of the students being trained in the various vocational programs. Bunn (1993) states in her article Use of Performance Standards and Skills in Marketing Education: “As the international marketplace is demanding quality, timeliness, and customization of producing goods and services, increasing importance is being placed on the skills of individual workers.” (Bunn, 1993, p. 39) The skills of the students must be evaluated according to the entry level work standards of industry they will be required to perform on the job.

According to the SCANS, (1991) work is changing, but most schools have not changed at the same pace.

“The problem is complex and so are the answers. Part of the difficulty is that employers and school personnel are passing each other like ships in the night: one speaks in Morse code, the other signals with flags. As a consequence of the miscommunication, secondary school students often see little connection between what they do in school and how they expect to make a living.” (SCANS, 1991, p. 4)

In conclusion, there lies a great challenge before the educators in America, the challenge is described as three fold in the SCANS Report:

- Develop a better means of communicating, a common vocabulary to guide the conversation between the business and school communities.
- Set clear-cut standards and then convince students that effort invested in meeting these standards today will be rewarded in the world of work tomorrow.
- Assess and certify students’ workplace readiness so that students, their parents, and employers will know where they stand.

The last challenge is on the project writer will address in the next chapter.

Chapter III

Introduction

Restructuring the educational system so there is more teacher and student accountability requires a commitment from school administrators, teachers, parents and students. The “new way” of doing business, also requires new rules. As stated in the SCANS Report (1991, p. 12), “ ‘learning to do’ is integrated with ‘learning to know’ ”. (p. 12)

One of the inherent component of an out-come based curriculum is the assessment of student acquisition and application of knowledge. “If teachers have to certify that the workplace competencies are acquired, they will make the effort to teach them.” (SCANS, 1992, p. 15)

What should a good assessment system have? The SCANS Report, 1992, page 15, states:

- Establish clear, high standards of student performance.
- Encourage students to meet standards of creating a cumulative record of courses taken, projects completed, and assessments of student mastery of both academic subjects and SCANS competencies and
- Provide a basis for holding the education system and body politic accountable to meet the equity goal of providing all students with sufficient skills to earn a decent living.

Additionally, according to Robert Marzano (1992), the author of Toward a Comprehensive Model of Assessment, six competencies should be included in an authentic assessment system: They are

- Knowledge of concepts, generalizations, processes and strategies that are considered critical to specific content areas.
- Ability to utilize complex reasoning processes
- Ability to gather and utilize information from a variety of sources in a variety of modes.
- Ability to communicate effectively through a variety of products.
- Ability to regulate one's own learning and development.
- Ability to work in a cooperative/collaborative manner.

These competencies seemly follow the components involved in the acquisition and utilization of information. Almost all tasks require that information be gathered before it can be added to the learner's base of information.

Why is it important the skills student learn be the ones required by industry? It is estimated there will be skill requirements in the workforce of the 21st Century that will not be able to be met by the students who are expected to enter the work force. This dilemma could cause serious consequences to the United States edge in the world's economy. Employers have concerns and complaints about the difficulty in hiring workers with basic skills. These concerns have been the driving force for several investigations by the Department of Labor reports; namely, the SCANS Reports.

Unlike some of our major International competitors, including Germany, the United States has not established occupational standards at the national and state levels for front-line occupations, except for some licensed occupations. States cannot build world-class workforces without establishing world-class skill standards. These occupational skill standards are critical in setting long-term strategic goals for state workforce preparation programs and evaluating the

effectiveness and efficiency of state investments in the front-line workforce.

(Sheets, 1992, p. 1)

The discussion of the need for states to step forward and address the issue of defining skill standards for workforce preparation programs was addressed by the National Governor's Association. (Sheets, 1992) These suggested standards should reflect the standards of business and industry and this would best be accomplished if it becomes a cooperative effort. The various job training acts, requires accountability as major factors in receiving funding for job training programs. An example of this is the Job Training Partnership Act (JTPA) of 1982, which signified a significant shift in the focus of workforce preparation to an accountability systems that evaluated programs on performance rather than design standards. (Sheet, 1992)

Performance standards program focused more on the outcome result of the training program rather than concentrating on the internal administration or program design. The Family Support Act of 1988 required a performance based outcome system of evaluation for state welfare-to-work programs funded under the Job Opportunities and Basic Training Program (JOBS) at the beginning of 1993. (Sheets, 1992) Additionally, the 1990 Amendment to the Perkins Act was the first time federal education legislation has required state-administered system of performance standards and measures. "The Perkins Amendments require states to develop and implement a state-wide system of standards and measures of performance for secondary and post-secondary vocational-technical education by September 1992". (Sheet, 1992, p.8)

Goals

It is the goal of the project writer to utilize the already proposed and drafted Business Education Career Path Model Curriculum to design an authentic assessment for the Accounting and Finance Career Pathway Sequenced Program, offered by the Colton Joint Unified School District, that would enable teachers to evaluate students as they progress through the career pathway sequenced program, identifying competencies that student must acquire and identifying these competencies as meeting the SCANS Report five competencies that stand as the foundation of job performance, in addition to a three part foundation of skills and personal qualities, and the California Business Education Career Path and Model Curriculum Standards. The integration of the SCANS competencies with job specific competencies will produce students with solid skills and personal qualities needed for solid job performance.

Chapter IV

Project Proposal

The California Business Education Path and Model Curriculum Standards (California State Board of Education, Draft, 1994), has attempted to align curriculum changes to the national and state reforms and restructuring efforts. There is a recognition by the writers of the Business Education Career Path and Model Curriculum Standards to address the need for educational reforms due to the changes in the economy and the demand for a more competitive workforce. The project writer has built on the Business Education Model and Curriculum Standards to extend to the assessment of student performance.

Those individuals who are involved in the preparation of students to enter in the workforce are concerned about the need of a performance outcome based curriculum that allows students to demonstrate and apply their learned knowledge in context to its use in the global job market. To remain competitive in the world marketplace, the United States must have well trained and a highly motivated workforce. It is the responsibility of those who are responsible for this training on all levels to convey this need to the students they are responsible for preparing to enter the job market. Students who comprehend the business and economic relationships and who are able to adapt to change are the type of employees needed for the workforce of the 21st Century. The project proposal consisted of providing a work in progress and showcase portfolio documentation that would

provide students with an outcome based evaluative procedure. The project encompassed the following steps:

1. Student Processing for Accounting Career Pathways. See “APPENDIX A: Student Processing for Accounting and Finance Career Pathways

- Student Application. See “*Figure 1*
- Business Education Career Pathway Core Sequence for an Accounting Clerk. See “*Figure 2*
- Memo to counselor of student acceptance in the Career Pathway Program. See “*Figure 3*
- Parent Information Letter. See “*Figure 4*

2. Writing exit criteria, task performances, competency expectations and evidence needed (portfolio entries) to verify competencies have been acquired for each course in the Accounting and Finance Career Pathway. See “APPENDIX B: Core Competencies Accounting and Finance Career Pathway and See” APPENDIX C: Samples of Portfolio Verifications

- Business Education Career Path Cluster. See “*Figure 5*
- Career Performance Standards (CPS). See “*Figure 6*
- Business Technology Core Standards. See “*Figure 7*
- Accounting and Finance Standards. See “*Figure 8*
- SCANS Competencies. See “*Figure 9*
- Career Possibilities in Accounting and Finance Career Pathways. See “*Figure 10*

- General Description of Accounting and Finance Career Pathways. See “*Figure 11*”
- Keyboarding/Computer Literacy. See “*Figure 12*”
- Advanced Keyboard/Computer Literacy. See “*Figure 13*”
- Introduction to Business. See “*Figure 14*”
- Beginning Accounting. See “*Figure 15*”

The project also utilized the efforts of the Career-Technical Assessment Program (C-Tap). The C-Tap is a California Department of Education Program, developed by the Far West Laboratory for educational research and development. The project was designed to certify students enrolled in California high schools and regional occupational centers or programs.

The C-Tap requires students to master the following standards:

- Model Curriculum Standard-course content standards
- Career Preparation Standards-Common core competencies,
- Academic-basic skills, such as reading writing and math.

The student portfolio must contain five sections:

- Presenting the portfolio-Table of Content, a letter of introduction.
- Career Development- An application for employment or for college, a letter of recommendation and resume.
- Work Samples- Description of work, demonstrating mastery of important career-technical skills
- Writing sample- Sample writings that demonstrate investigative, analytical, and writing abilities

- Supervised Practical Experience Evaluation- Documentation of a student practical work experience.

The four career path clusters in the California Business Education Career Path have been researched to be aligned with occupational opportunities projected by government and employment agencies. According to the statistics provided by the United States Department of Labor, the employment in business service industries will grow to 7.6 million by the year 2005. (Draft, 1994) According to the Dictionary of Occupational Training, Accounting profession and its derivatives occupations, is considered to grow well into the year 2005. Accounting is important to all businesses, since all of businesses must maintain accurate financial records in order to make sound management decisions. Students who continue their education in the Accounting and finance field will find opportunities for employment. The C-Tap Rubric would be used to evaluate student work.

Career Paths as defined by the Business Education Career Path and Model Curriculum Standards is being “carefully articulated instructional or course sequences which lead students into and through career path clusters and specializations.” (Draft, 1994, p. 10)

The local school district can use the Business Education Career Path and Model Curriculum Standards as simply a foundation for developing a Business Education Career Pathway Program that would best meet the needs of the students served by the school district.

The project writer took these foundation standards and built a needed authentic assessment tool that would evaluate students as they progressed through their chosen

career pathway. The assessment of students begin in core courses that gave the students basic skills necessary to be successful in their respective career pathways and continued through specialization classes. As previously stated, performance outcome based curriculum has as it evaluative process of student learning in context and application of learned knowledge, served as an excellent preparation for student transitioning from secondary to post-secondary education or making the transition from school to work.

The project is aligned with the California Business Education Path and Model Curriculum Standards, where provided, but goes a step further by identifying competencies as being SCANS suggested competencies, and if applicable, industry standards or preferably called Core Performance Standards..

As a business education teacher for over twenty-three years, the project writer built the project around a career pathway program designed by the writer and other business education teachers in the Colton Joint Unified School District. In the Colton Joint Unified School District, career path programs are organized into program sequences. When they are taken in sequential order, these courses prepare students to make a successful transition from high school directly into entry-level employment in a chosen career field--and/or into more technical training and education at the community college or university levels. The program sequences described in the Business Education Career Path Program are organized according to general occupational categories. Each sequenced course includes general employability skills that are appropriate to many occupations as well as job-specific training for a particular career field.

Courses in each respective career pathway progresses from the introductory level (roughly coinciding with 9th or 10th grade) through intermediate. Capstone or advanced level courses are available through the Regional Occupational Programs (ROP). As the ROP is regional by design, all courses are not available at all high school sites. Students elect to enroll in a variety of sequences organized around the subject areas. (See Appendix A)

The Career Pathway Program was designed to include college bound students, students entering community college, trade or technical school and going directly from school to work. The program is also readily available to special population students as well as students with limited English speaking abilities. The Business Education Career Pathway Program included three Career Pathways: Accounting and Finance, Business Administration--Office Information Systems and Marketing Education. The project only addressed the Accounting and Finance Career Pathway Cluster.

It is the desire of the Colton High Business Education Career Pathway Program to enroll students beginning at the ninth grade level, in order to make sure that students are able to take all of the core classes required to receive a certificate at the end of the four year sequenced program. The sequences require every student to take a common core of four courses in business technology, including Keyboarding/Computer Literacy, Advanced Keyboarding/Computer Literacy, Introduction to Business, and Recordkeeping, during the first two to three years (grades 9-11) of the program. Students are encouraged to think of their program as the beginning a continuum that will take them

into post-secondary programs at the community college (technical) level or the baccalaureate (professional level).

During the four-year high school sequence, students will successfully complete the Colton Joint Unified School District graduation requirements, which also encompass the University of California's "a-f" entrance requirements. Students completing the career pathway sequenced program will be able:

- Find immediate employment
- Enter the one or two-year certificate or associate degree programs at the community college
- Apply for admission to the University of California or other four-year institutions.

Students enrolling in the program must complete a program application form. Once a student enrolls, counselors and parents will be notified of the student's decision to be apart of the Career Pathway Program. Parents will be contacted personally by the department chair to review the program requirements and to solicit the support from the parent to help monitor the student's progress.

Students are counseled by the department chair or the monitoring teacher for guidance at the time of registration for classes. The success of the program depends on the cooperation of the student, parent, teachers, counselors and administrators.

The project gives a description of the career pathway, based on information gleaned from the Occupational Outlook Handbook, The Encyclopedia of Careers and

Vocational Guidance and The California Business Education Career Path and Model Curriculum Standards (Draft, 1994).

The competencies in the core classes will include:

1. Exit Criteria- Stated competencies
2. Performance Tasks- Action student must complete to accomplish the stated competency
3. Competency Expectation- Degree of competency
4. Portfolio Assessment- What if anything must be included in the student portfolio as evidence the competency requirement(s) have been met

The Exit Criteria are marked to indicate Business Technology Core Standards (BTC), as identified by the California Business Education Career Path and Model Curriculum Standards (Draft, 1994), as Scans recommended standards (SCANS), Accounting and Finance Standards (AFS) and in some instances, industry standards (Career Performance Standards (CPS). See "APPENDIX B: Core Competencies Accounting and Finance Career Pathway

Summary

The restructuring and reforms called for in education has as one of its major areas of concerns--student learning accountability. This accountability requires assessing knowledge learned by students as they progress through the educational system. Second To None, A Vision of the New California High School, outlines the reforms suggested to

create a quality and valuable education for students graduating from high school in the 21st Century. Second To None sees the new educational reforms as focusing on student performance that reflect actual achievement of application of knowledge. The writers of Second To None also see assessment as the major strategy in bringing about significant educational reforms.

Assessment of enrolled in Business and Technology Career Pathways required determining the competency requirements desired by business and industry, determining the skill level requirements and how these acquired competencies will be documented. A good assessment tool helps to ensure that students are ready to transition from high school to community college or technical college, work, four year university or college.

Chapter V

Introduction

Job opportunities for students will be growing as the United States' involvement in the global market expands. Will the students who are destined to become apart of the work force in the 21st Century be prepared to survive in a demanding economic environment? Education--a good education--will be one of the factors that will contribute to these future workers' success in the global marketplace.

The mere thought of proving the training these future workers will need, offers a astronomical challenge to our educational system. In order to meet these challenges in a society that is best with a cycle of proverty, crime, racial tension and unemployment, the educational system needs to rise to the challenge of making changes that will prepare students for the future work force.

Small improvements are no longer acceptable. To meet the challenge of the 21st Century, California education needs to operate at a new plateau of student performance, teacher productivity and cost-effectiveness. (Restructuring California Education, a design for public education in the twenty-first Century, Recommendations to the California Business Roundtable, 1988, Berman, Weiler Associates, pg. 1)

The “new” way of doing business in the educational environment would make performance the driving force students, teachers and administrators.. Americans must

realize our society is based on work. (Carnevale, 1991). How this work is completed is depending upon the foundation preparation given to the future work force--the students of today.

The educational system is “charged” to provide students with the academic as well as the vocational skills necessary to be successful--not separate but equally focused on the combination of academic and vocational training is taught in context with its future application in the workplace. The new economy is going to require more preparation for work--this preparation needs to start on the high school level, with vocational awareness being taught in the elementary schools.

Recommendations

The educational system should strive to provide:

Foundational Skills

- Students should have strong reading, writing and mathematical skills. Carnevale (1991) says workers need three levels of reading skills for job success: basic literacy, reading to do, which includes being able to locate printed information for immediate use; and reading to learn and reading to do, which includes using basic skills to do job specific skills in order to do problem solving.
- Application: Students should be given opportunity to read and then perform given tasks. Students would in turn be evaluated on the finished product. Students would also be given an opportunity to evaluate their success after the project was completed.

- Writing Skills-As the complexity of information grows, strong writing skills are required of workers.
- Application: Students should be given many opportunities to write in all classes. English assignments should reflect the type of writing required in the student career pathway choice.
- Mathematical skills-These skills should be taught in context with application in a specific career pathway. (Carnevale, 1991) says an effective curriculum should emphasize the use of mathematical operations to solve work-related problems
- Application: Students should be given contextual problems encountered in a specific job or possible job situations.
- Work place competencies are enumerated by the Scans Report (1991) should be integrated into all curriculum areas. Departmentalization must stop as we know it and an integration of all curriculums must begin. “Competency standards and assessment should be based on performance standards and reflect current and future job needs.” (Carnevale, 1991, pg. 171)
- Application: A sequenced course of study which prepares students to enter the job market as well as prepare them for post-secondary educational opportunities. Students leaving high school are prepared to make job choices and have sufficient preparation to continue to community college, technical school or a four year college or university.

- Accountability and assessment should be an integral part of the “new” education system. Performance and productivity have become essential measurement of knowledge and skills required for adequate performance and productivity has increased significantly, leading to the need for more formal education and training as well as for effective and efficient methods of planning and evaluating instructions.

(Pucel, David J. Dr., Performance Based Instruction Design., pg. viii.)

Application: Alternative ways of assessing students’ competencies should be utilized.

Evidence of student competencies levels other than conventional paper and pencil testing should be utilized. For example, evidence of student competencies should be placed in the student’s portfolio. For example, a completed accounting project which illustrates the student can complete the accounting cycle for a service business.

documentation of student performance level should also be included in the student portfolio. For example, if students are required to type twenty-five words per minute, documentation should be placed in the student’s folder after it has been signed by the teacher.

Conclusion

In order for education to be considered as having value it must be functional to the individual and to the society to which the individual is a member. Educational reforms are presently underway all over this country, because our present educational system has not adapted the changing needs of society.

One of the major areas of reform is how to assess the knowledge of students as they progress through the educational system. Authentic assessment is one alternative method of assessing student “acquired” knowledge in context to the student’s chosen career field. The assessment of the student efforts would include the evaluating of acquired knowledge based on career performance standards desired by the career field in business and technology the student has chosen to pursue. The student would compile a work in progress and showcase portfolio to demonstrate the student’s competencies in their specialization.

APPENDIX A: Student Processing for Accounting and Finance Career Pathways

Figure 1. Student Application Form

**BUSINESS EDUCATION CAREER PATHWAY SEQUENCED PROGRAM
STUDENT APPLICATION**

Student Name _____ Date _____

Address _____

Parent/Guardian _____

Personal long-term goals: _____

Short term goals:(high school years)

1. _____

2. _____

3. _____

Long term educational goals: (after high school)

1. _____

2. _____

3. _____

Extra-curricular activities:

1. _____

2. _____

3. _____

What Business Technology Career Pathway would you like to pursue?

◇ Accounting and Finance

◇ Business Administration-Office Information Systems

◇ Marketing Education

Student Signature _____ Date _____

Interviewer _____ Date _____

Figure 2. Business Education Career Pathway Core Sequence for Accounting Clerk

ACCOUNTING CLERK

Description: An Accounting Clerk keeps financial records of a business, including payroll, accounts receivable, and accounts payable. This sequence prepares students for careers in accounting and financial services.

Grade 9

These are suggested order of sequencing classes. (May vary from school to school)

| Semester 1 | Semester 2 | Advisor's\Counselor Approval |
|------------------------|------------------------|------------------------------|
| English | English | |
| Math | Math | |
| Natural Science | Natural Science | |
| P. E. | P. E. | |
| Keyboarding/CL* | Keyboarding/CL* | |
| | | |

Grade 10

| Semester 1 | Semester 2 | Advisor's\Counselor Approval |
|----------------------------|----------------------------|------------------------------|
| English | English | |
| Math | Math | |
| Natural Science | Natural Science | |
| World History | World History | |
| Intro. To Business* | Intro. To Business* | |
| Drivers Ed. | Recordkeeping* | |
| | | |

Grade 11

| Semester 1 | Semester 2 | Advisor's\Counselor Approval |
|--------------------------|--------------------------|------------------------------|
| English | English | |
| U. S. History | U. S. History | |
| P. E. | P. E. | |
| Foreign Languages | Fine Arts (1 Yr.) | |
| Accounting* | Accounting* | |
| | | |

Grade 12

| Semester 1 | Semester 2 | Advisor's\Counselor Approval |
|--------------------------------|--------------------------------|------------------------------|
| English | English | |
| Principles of Democracy | Principles of Democracy | |
| Advanced Accounting** | Advanced Accounting** | |
| | | |
| | | |

**Required courses for certification*

***Suggested Business Electives: ROP Banking and ROP Computerized Business Applications*

Figure 3. Memo to counselor

TO: Counselor
FROM: Department Chair /Advisor
SUBJECT: Business Career Path Enrollee
DATE:

Attached is an application for student admittance to the Business Career Path Sequenced Program. Please review the student's application and suggested sequenced courses to ensure the student will meet all graduation requirements, in addition to meeting college entrance requirements.

As soon as the student's program has been discussed with the student, please send a copy of the course sequence outline to the Business Department to be included in the student's records.

Thank you.

Figure 4. Parent Information Letter

Dear: (Parent's Name)

Your (name of son or daughter) has submitted an application to the Business And Technology Career Pathway Sequenced Program at (name of high school).

The Business and Technology Career Pathway Sequenced Program provides students with an opportunity to help relate academic instruction to the real world, and prepare them to meet their post-secondary educational and career goals.

The program offers students an opportunity to receive a certificate in one of three Career Pathways: --Accounting and Finance, Business Administration--Office Information Systems and Marketing Education.

The sequenced program described in the enclosed brochure will enable your student to prepare to make the transition from high school to community college or technical school, find immediate employment or apply for admission to the University of California or other four-year institutions. During the four year sequenced program, (student name) will complete the (name of high school district) graduation requirement, which also encompass the University of California's "A-F" entrance requirements.

(Student's name) decision to pursue a certificate in the Business and Technology Career Pathway Sequenced Program is an important one and it is the desire of the Business Education Department, counselors and administrators to keep you informed of your student's progress in the program.

Please review the enclosed brochure for additional details about the program. If you have any questions about your student's decision, please contact the Counseling Department at (phone extension).

Thank you.

Sincerely yours,

APPENDIX B: Core Competencies Accounting and Finance Career Pathway

Figure 5 . Career Path Clusters

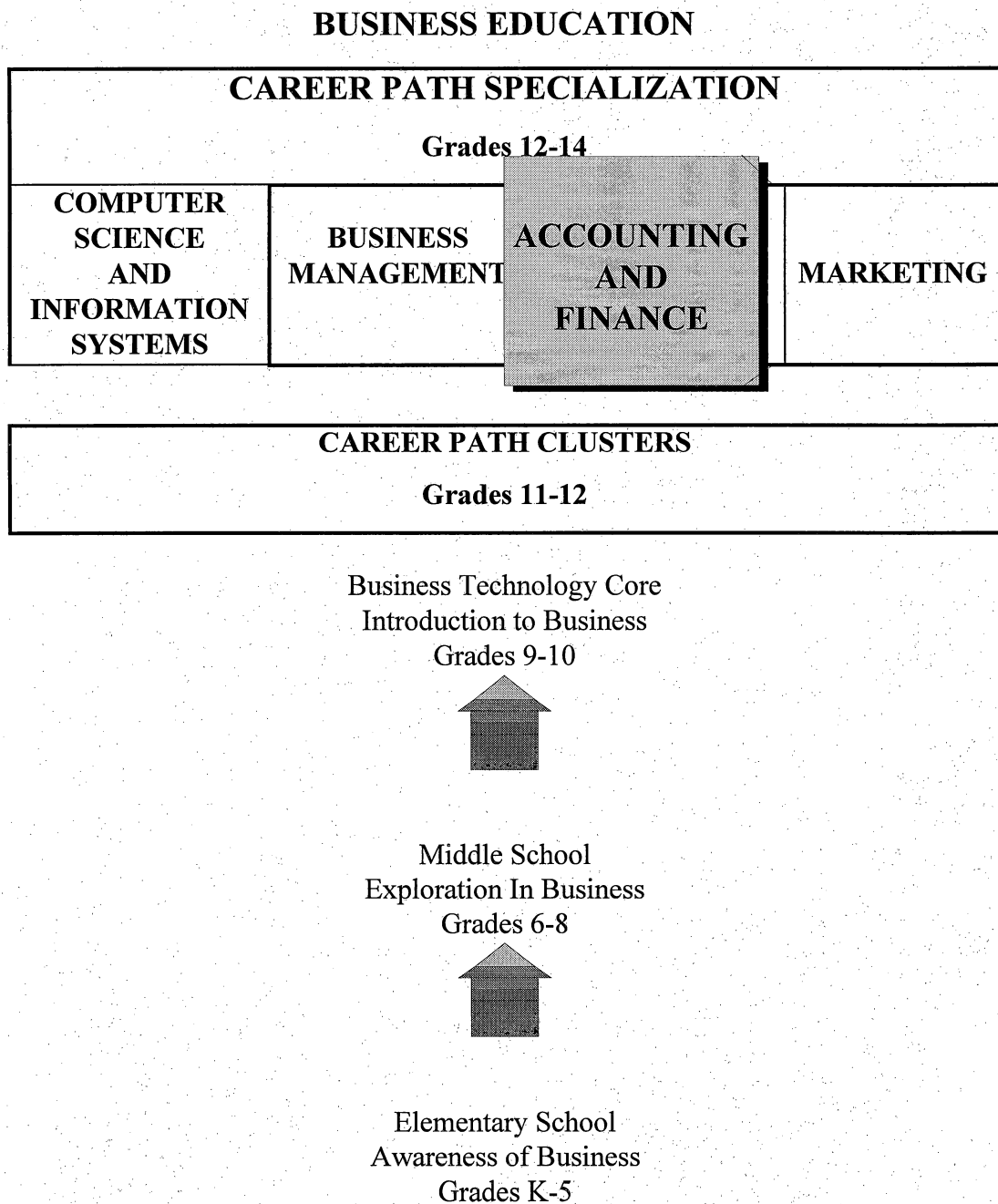


Figure 6. Career Performance Standards

CPS.1-Communication Skills-Student will understand principles of effective communication. They will communicate both orally and in writing. They will listen attentively and follow instructions, requesting clarification or additional information as needed.

CPS.2-Employment Literacy-Students will understand career paths and strategies for obtaining employment within their chosen fields. They will assume responsibility for professional growth. They will understand and promote the role of their field within a productive society, including the purposes of professional organizations.

CPS.3-Interpersonal Skills-Students will understand key concepts in group dynamics, conflict resolution, and negotiation. They will work cooperatively, share responsibilities, accept supervision, and assume leadership roles. They will demonstrate cooperative working relationships across gender and cultural groups.

CPS.4-Occupational Safety-Students will understand occupational safety issues including the avoidance of physical hazards in the work environment. They will operate equipment safely so as not to endanger themselves or others. They will demonstrate proper handling of hazardous materials.

CPS.5-Personal Skills-Students will understand how personal skill development affects their employability. They will exhibit positive attitudes, self-confidence, honesty, perseverance, self-discipline, and personal hygiene. They will manage time and balance priorities as well as demonstrate a capacity for lifelong learning.

CPS6-Technology Literacy-Students will understand and adapt to changing technology by identifying, learning, and applying new skills to improve job performance. They will effectively employ technologies relevant to their fields.

CPS7-Thinking and Problem-Solving Skills-student will will exhibit critical and creative thinking skills, logical reasoning, and problem solving. They will apply numerical estimation, measurement, and calculation, as appropriate. They will recognize problem situations; identify, locate, and organize needed information or data; and propose, evaluate, and select from alternative solutions.

Figure 7. Business Technology Core Standards

BTC1-Business Communications-Students will understand communications as applied to business situations. They will demonstrate competency by selecting and using appropriate forms of business communication while working individually and in groups.

BTC2-Business Environment-Students will understand the development and structure of business environments. They will demonstrate competency by identifying economic, environmental, and legal factors that impact organizations and by recognizing issues that challenge those in leadership roles.

BTC3-Career Preparation and Job Acquisition-Students will understand career preparation and job acquisition skills required for employment, professional growth, and employment transitions in the field of business. They will demonstrate competency by matching skills and aptitudes to business occupations, exploring business career options, and applying job acquisitions skills.

BTC4-Economics of Business-Students will understand international and domestic business and economic viewpoints from a global perspective. They will demonstrate competency by describing economic and business practices among diverse societies.

BTC5-Financial Concepts-Students will understand how to apply a variety of financial concepts in domestic and international business situations. They will demonstrate competency by using appropriate technology and accessing resources to solve computational problems.

BTC6-Functions of Business-Students will understand functions and practices of business. They will demonstrate competency by identifying and describing activities and practices of business operations.

BTC7-Human Resource Development-Students will understand the factor essential to the development of human resources that contribute to a productive work force in a culturally diverse, global environment. They will demonstrate competency by describing the ways in which human resource development affects the productivity of an organization.

BTC8-Leadership Development-Students will understand the personal qualities that are the basis for developing leadership skills. They will demonstrate competency by identifying and using leadership skills in a variety of individual and group work situations.

BTC9-Technology-Students will understand technology used in business. They will demonstrate competency by utilizing technology to access, manipulate, and produce information.

Figure 8. Accounting and Finance Standards

Students will understand basic accounting principles and procedures affecting businesses.

They will demonstrate competency by preparing and maintaining accounting records.

Instructional content leading to mastery of the standard should include but is not limited to:

AFS1-Accounting Cycle-apply the accounting cycle for both a service business and a merchandising business through closing the books for a sole proprietorship, a partnership, and a corporation.

AFS2-Accounting Principles-describe and apply accounting principles and concepts.

AFS3-Cash Management-prepare bank reconciliation's, establish and maintain petty cash and change accounts, identify cash control techniques, and describe cash flow concepts.

AFS4-Computer Accounting/Spreadsheet-use a computer to maintain accounting records

AFS5-Payroll-describe and apply basic payroll theory and procedures including withhold and tax reporting.

AFS6-Receivable and Payable-create and maintain subsidiary ledgers for accounts receivable and payable.

Figure 9. SCANS Competencies

S1-Resources-They know how to locate time, money, materials, space, and staff.

S2-Interpersonal Skills-They can work on teams, teach others, serve customers, read, negotiate, and work well with people from culturally diverse backgrounds.

S3-Information-They can acquire and evaluate data, organize and maintain files, interpret and communicate, and use computers to process information.

S4-Systems-They understand social, organizational and technological systems; they can monitor and correct performance; and they can design or improve systems.

S5-Technology-They can select equipment and tools, apply technology to specific tasks, and maintain and troubleshoot equipment.

S6-Foundation Skills-Competent workers in the high-performance workplace need:

S6.1-Basic Skills-reading, writing, arithmetic and mathematics, speaking, and listening.

S6.2-Thinking Skills-the ability to learn, to reason, to think creatively, to make decisions, and to solve problems.

S6.3-Personal Qualities-individual responsibility, self-esteem and self-management, sociability and integrity

Figure 10. Career Possibilities in Accounting and Finance Career Pathways

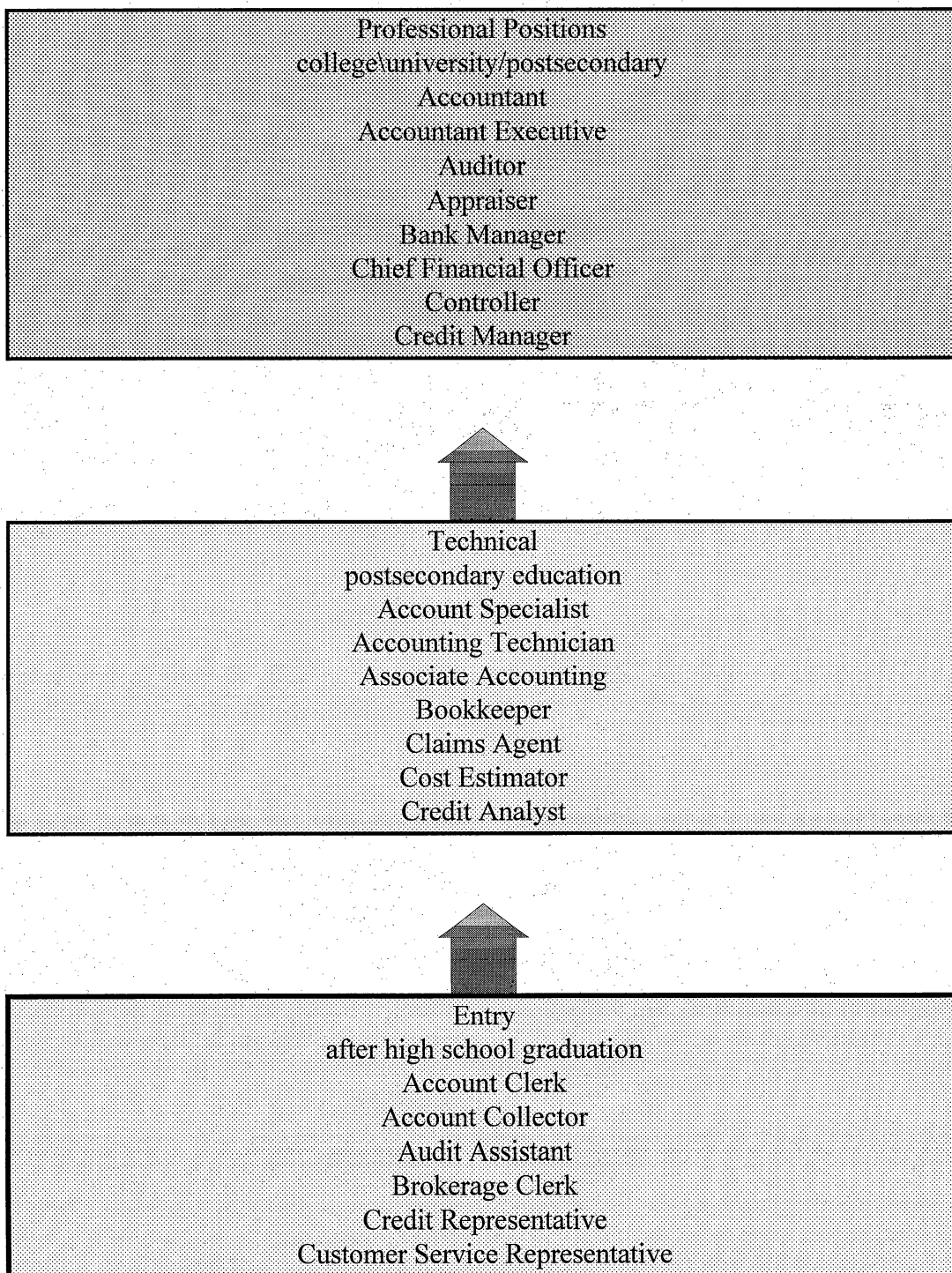
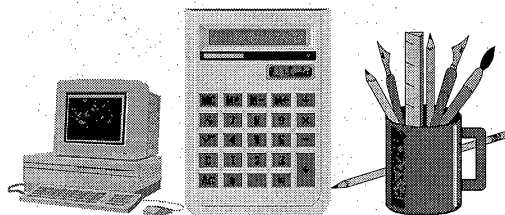


Figure 11. General Description of Accounting and Finance Career Pathways



ACCOUNTING AND FINANCE

Description: Individuals receiving training in this career cluster will find job opportunities growing faster than the average for all occupations through the year 2005. This career cluster requires knowledge of basic accounting concepts and computer literacy. Students should have above average computational skills, along with critical and decision making skills. Students who intend to pursue a business vocation, should have a background in Accounting.

Requirements:

1. Work well on your own and with others
2. High ethical standards
3. Pleasing personality
4. Ability to think logically
5. Good computational skills
6. Good oral and written communication skills
7. Neat, accurate and orderly work habits
8. Sound judgment

Employment outlook:

Employment opportunities are expected to grow because of the need for all businesses to have financial records.

Figure 12. Core Competencies--Beginning Keyboarding/Computer Literacy

| Exit Criteria | Performance Task | Competency Expectation | Portfolio Assessment |
|---|--|---|---|
| 1. Students will be able to identify the five steps in the computer information processing cycle S4, CPS1, CPS6 | Students will arrange the steps in correct sequence and write a brief description of what takes place in each step | One hundred percent | |
| 2. Students will be able to describe the uses of computers in society S7 | Students will list ten examples of the use of computers and their impact on society. | One hundred percent on ten out of twenty possible examples. | |
| 3. Students will be able to describe the use of computers in their profession or vocational area of interest. CPS1, CPS2, S3, BTC3, BTC9 | Students will complete a research paper, describing: a. Why they are interested in the profession/vocational area they have chosen to research. b. Educational preparation needed for their career choice. c. The impact of computers and uses of computers in their chosen career field. | 1. Use Reference materials in the library. 2. Write effectively (Expository writing) 3. Think and problem solve 4. Understand career opportunities and career pathways | Keyed report is to be included in student's portfolio to demonstrate writing skills, formatting of an unbound manuscript. |

| Exit Criteria | Performance Task | Competency Expectation | Portfolio Assessment |
|---|--|---|---|
| 4. Students will be able to understand computer terminology CPS6, S4 , S6, BTC9. | Students will define computer terminology as it is presented by the teacher. | When students are given a list of terms to define, they will be expected to pass with 85% accuracy. | |
| 5. Students will be able to prepare a disk to receive information CPS6, S4, BTC9 | Student will format a disk, using the operating system taught in the course | Will complete with 100 percent accuracy | |
| 6. Students will learn to save and retrieve data CPS6, S4, S5, BTC9 | Students will save and retrieve documents from a hard drive or student data disk | Will complete with 100% proficiency | |
| 7. Students will type using the “touch” system | Students will learn to key introduced alpha and numeric keys by touch. | Students will key given assignments using the “touch type” method at a minimum of 25 NWAM. | Timed writings verification on three minute timed writings will be entered into the student’s portfolio, with teacher’s signature for verification. See “ <i>Figure 16</i> and <i>Figure 17</i> ” |
| 8. Students will have language usage skills to include | Students will correct sentence errors having number, | Students will be type sentences containing number, | |

| Exit Criteria | Performance Task | Competency Expectation | Portfolio Assessment |
|--|--|---|---|
| punctuation rules, capitalization and number expressions CPS1, S6, BTC1 | punctuation and capitalization errors. | punctuation and capitalization errors with 95% accuracy. | |
| 9. Students will learn to format business documents CPS6, S4, S5, BTC9 | Students will format business documents from rough draft copy using the formatting procedures taught them in class. | The following documents will be formatted according to acceptable formatting practice, with proper margins setting. 1. Personal Bus. Letter 2. Business Letter 3. Memorandums 4. Unbound Manuscripts Mailable copy | A sampling of each of the document should be included in the student's portfolio with signature or verification form to indicate that the students completed the document without the aide of notes of other help aides. See " <i>Figure 18</i> " |
| 10. Students will research and format an original research paper on the topic of the Use of Computers in career of their interest. CPS6, S3, S4, S5, S6, S7, BTC3 | Students will key a research paper of at least three pages in length in an unbound manuscript format, to include at least two references | Document must be error free and properly formatted according to unbound manuscript formatting procedures. The research paper must reflect critical thinking skills as well as the students expository writing abilities. | This is a suggested entry in the student's portfolio. |

| Exit Criteria | Performance Task | Competency Expectation | Portfolio Assessment |
|---|---|---|---|
| 11. At the conclusion of the semester, students will demonstrate the knowledge of business document formatting CPS6, S7, S3, BTC1, BTC9 | Students will key an end of semester project from rough draft or unformatted copy to include personal business letters, business letters, simplified memorandum and unbound manuscripts. | Students must format these documents with only the use of their notes or sample letters they have produced during the course of the semester. These documents must be mailable. | Students may choose a sample document from each type of business document to be included in their portfolio folder. |
| 12. Student will demonstrate proficiency in the use of the software used in the course. CPS6, S4, S5, BTC9 | Student can open software program and perform the following tasks: Create a new document. Retrieve an already saved document Change all boundary margins, spacing and indentations Block text Underline Center Text Uncenter text Print | Students will complete all performance task under the observation of the teacher with appropriate evaluation sheet completed for verification. | |
| 13. Student will be able to identify proofreading symbols S6, BTC1 | Make corrections on rough draft copy as the document is formatted | Given a list of proofreader's symbols, identify with 90% accuracy. | |

Figure 13. Core Competencies-Advanced Computer Literacy

| Exit Criteria | Performance Tasks | Competency Expectations | Portfolio Assessment |
|--|---|---|---|
| <p>1. Student will be able to identify and apply correct formatting for business correspondence documents and manuscripts CPS7, S5, S3, BTC9</p> | <p>Students will key the following business documents:</p> <ol style="list-style-type: none"> 1. Personal and Business Letter <ol style="list-style-type: none"> a. Open Punctuation b. Mixed punctuation c. Block Style d. Modified Block, indented paragraphs e. Modified Block, blocked paragraphs 2. Unbound Manuscripts 3. Simplified Memorandum 4. Tables | <p>Student will use rough draft copy or unformatted and will determine</p> <ol style="list-style-type: none"> 1. The margins based on letter length 2. Produce mailable documents based on teachings in the course and judged mailable based on correct placement on the page. (Vertically and horizontal placement for tables) | <p>Student will choose documents to represent advanced document preparation capabilities. Should include samplings of Personal Business Letters (Typed in Block, Modified block with indented paragraphs) Business Letters (All letter styles. A long manuscript to include: side headings, paragraph headings, quoted material, enumerated listing and a separate reference page Tables that are at least three columns wide, centered vertically and horizontally. See "Figure 19</p> |

| Exit Criteria | Performance Tasks | Competency Expectations | Portfolio Assessment |
|--|--|--|---|
| 2. Student will key five minute timed writings at a speed of 35 NWPM | Student will key several teacher selected timed writing from unfamiliar copy of high syllabic intensity using touch typing method | Three timed writings must be at a speed of a minimum of 35 NWPM | Verification must be signed and included in student portfolio. See” <i>Figure 17</i> |
| 3. Students can identify commonly used proofreader’s symbols CPS7, S6, BTC1 | When student is given a rough dray unformatted business document, will use the appropriate proofreader’s marks to indicated needed corrections. | Students will use the correct or appropriate proofreader’s mark to make corrections on a business document with 95% accuracy | |
| 4. Student will be able to produce form letters CPS7, S5, S4, BTC9 | When student is given information for the production of form letters will use the appropriate software to : 1. Create a data base 2. Create original document to be merged 3. Merge letters 4. Print letters | Student will complete the merging process with 100% accuracy | Verification will be completed by teacher for inclusion in portfolio. See “ <i>Figure 20</i> |

| Exit Criteria | Performance Tasks | Competency Expectations | Portfolio Assessment |
|--|--|--|-----------------------------|
| 5. Student will demonstrate knowledge of correct application of guidelines for numbers, capitalization and punctuation rules CPS1, S6, BTC1 | On all documents produced by students should observe correct punctuation rules, number expression and capitalization rules | All copies produced by the students should be mailable | |
| 6. Student will have a knowledge of database management systems CPS6, S5, S4, BTC9 | Student will be able to identify and define database management computer terminology. | Students will define computer terminology as assigned by teacher with 95% accuracy. | |
| 7. Student will have basic knowledge of database management software CPS6, S5, S4, S7, BTC9 | Student will learn: 1. Design a data base record file 2. Create a new database file 3. Save a data base file 4. Sort records 5. Run a query 6. Insert a new record 7. Delete a record. 8. Print a data base file | Given a list of ten data records, students will design, create, save retrieve, sort and query file with 95% accuracy. Print | |
| 8. Identify and define the terminology related | Students will be able to identify and define electronic | Given a list of 10 electronic spreadsheet terms, | |

| Exit Criteria | Performance Tasks | Competency Expectations | Portfolio Assessment |
|--|--|---|----------------------|
| to electronic spreadsheets CPS6, 7, S4, S5, S7, BTC9 | spreadsheet terminology | student will define with 95% accuracy. | |
| 9. Students will demonstrate basic concepts of electronic spreadsheet software S4,7, CPS6, CPS7, BTC9 | Students will design and create, save, retrieve, write simple mathematical formulas and print finished spreadsheet | Given a problem by the teacher, the student will design, create, save, retrieve, write a simple formula with 95% accuracy | |
| 10. Student will demonstrate their knowledge on the impact of computers in society. CPS6, S3, BTC9 | Students will list twenty uses of computers | Students will be given a selected assignment in which they will have to list the twenty uses of computers of society and provide a short of explanation for each answer with 95% accuracy | |
| 11. Student will understand the ethics of software use. CPS5, S8, BTC2 | Students will research the ethical and unethical uses of computer software and the financial impact | List five unethical practices of the use of computer software (Discussion) | |

Figure 14.. Core Competencies-Introduction to Business

| Exit Criteria | Performance Task | Competency Expectation | Portfolio Assessment |
|--|---|--|---|
| 1. Define terminology commonly used in the business environment CPS2, S3, BTC1 | Students will define and correctly use business and economic terminology related to the units covered in approved text | When given a list of terms, students will define with 90% accuracy | |
| 2. Utilize decision-making skills related to their role as consumers, wage earners and citizens CPS5, 7, S8, BTC6 | Students will demonstrate basic steps in decision making process and apply to common problems related to a wage earner, citizen and a consumer. | Given several scenarios students will use basic decision making steps to solve problems related to being a consumer, wage earner or citizen. | |
| 3. Student will research ethical issues related to business and economics. CPS1, S8, BTC2 | Student will choose one ethical issues related to business and economics and will write a short research paper. | | Demonstration of student's expository writing skills and critical thinking skills |
| 5. Make simple mathematical calculations with calculator on various topics: interests on loans, earnings on stock | Student will be able to use a calculator to do simple mathematical calculations involving finding | Given a set of problems, students will be expected to use a calculator and complete assigned problems with 95% | |

| Exit Criteria | Performance Task | Competency Expectation | Portfolio Assessment |
|---|---|---|---|
| 5. Make simple mathematical calculations with calculator on various topics: interests on loans, earnings on stock investments, simple payroll calculations. CPS7, S7, S6, BTC5 | Student will be able to use a calculator to do simple mathematical calculations involving finding interest on loans, earnings from stock investments and simple payroll calculations. | Given a set of problems, students will be expected to use a calculator and complete assigned problems with 95% accuracy. | |
| 6. Identify dress and appropriate behavior for job interview CPS2, S2, BTC3 | Students will discuss importance of appropriate dress in various business environments | Students will be able to distinguish between appropriate and non-appropriate dress in a given work environment. | |
| 7. Given a list of leadership qualities such as initiative, imagination, independence, individuality, motivates people, inspires confidence and delegates responsibility. CPS2, S8, BTC8 | The student will rate himself/herself a rating on each quality using this scale: 5= very high, 4=high, 3=average, 2=low, 1=very low | Student rating below average (3) will write an improvement plan to correct the leadership quality he/she has evaluated to be deficient. | Student will include the leadership rating sheet with steps for improvement with time-line for making needed improvements. See “ <i>Figure 21</i> ” |

| Exit Criteria | Performance Task | Competency Expectation | Portfolio Assessment |
|---|--|--|-----------------------------|
| <p>8. Demonstrate the ability to maintain a checking account including a fundamental understanding of the terms associated with checking accounts. CPS7, S3, S5</p> | <p>Students will prepare deposit slips, checks and check register given specific instructions. Students will reconcile a bank statement.</p> | <p>Identify and describe all facets of maintaining a checking accounts with 90% accuracy. Demonstrate the ability to: a) Prepare a deposit slip; b) Maintain a check register and c) Reconcile a bank statement.</p> | |
| <p>9. Identify and understand opportunities for business ownership, elements and advantages of the free enterprise system CPS7, S3, BTC5</p> | <p>Discuss terms and definitions associated with business ownership recognize opportunities and options for business ownership.</p> | <p>Identify necessary parts of an economic system and given an example of each economic part.</p> | |

Figure 15. Specialization Competencies--Accounting and Finance

| Exit Criteria | Performance Task | Competency Expectations | Portfolio Assessment |
|--|--|--|---|
| <p>1. Student will understand the accounting environment, ethics and communications CPS2, S8, BTC1, BTC2, BTC4, AFS2</p> | <p>Students will answer selected cases for critical thinking at the end of each chapter.</p> | <p>Student can substantiate case decisions based on ethical practices of the accounting profession. (The student's decision about whether a case is ethical is not assessed on right or wrongs of an answer, as long as the answer does not violate a law. Student is to demonstrate critical thinking skills. Students are also expected to verbally articulate their thoughts in organized manner.</p> | |
| <p>2. Student will describe and apply accounting principles and concepts for the forms of business ownership covered in Beginning Accounting: Sole proprietorship,</p> | <p>Correct accounting principles are applied to all problems completed during the course. Students are expected to identify and describe specific accounting</p> | <p>Students are expected to be able to identify principles and concepts with 100% accuracy.</p> | <p>Verification should be entered in the students portfolio, indicating that students can identify accounting concepts and principles. See "Figure 22</p> |

| Exit Criteria | Performance Task | Competency Expectations | Portfolio Assessment |
|---|--|--|--|
| Partnership and Corporation CPS7, S3, BTC6, AFS1, AFS2, AFS6 | principles and concepts as problems are worked and discussed. | | |
| 3. Students will be able to complete the Accounting Cycle for a Sole proprietorship, Partnership and Corporation, both manually and using automated equipment. CPS6, 7, S5, S3, BTC9, AFS1, AFS2, AFS4 | Student will complete a Reinforcement Activity, that demonstrates a complete cycle for each form of business ownership | 1. Student will complete an audit test over the completed Reinforcement Activities with 95% accuracy. 2. The Reinforcement Activities will graded on the proper formatting and documentation of accounting data | All three Reinforcement Activities--manual and automated will be included in the students portfolio with a written report by the student, evaluating the differences in the three forms of ownership and how the manual problem differ from completing an automated problem. |
| 4. Student will be able to identify accounting terminology S6, BTC1, AFS2 | Students will identify and define accounting terms as they are introduced . | At the end of each chapter, students will define accounting terms with 100% accuracy . | |
| 5. Students will know Cash Management procedures (CPC Standards) CPS7, S5, S4, BTC9, BTC5, | Student will prepare: 1. Bank Reconciliation (manually and using automated software) | Students will complete performance tasks with 95% accuracy | |

| Exit Criteria | Performance Task | Competency Expectations | Portfolio Assessment |
|---|--|---|---|
| AFS2, AFS3 | 2. Establish and maintain Petty Cash and change accounts. 3. Identify Cash control techniques and cash flow concepts. | | |
| 6. Students will be able to use a computer to maintain accounting records. (CPC Standards)CPS6, 7, S4, S5, BTC9, BTC5, AFS2, AFS4 | Students will learn: 1. Enter data in a computer using accounting software. 2. Student will follow software procedures for entering accounting data 3. Students will print accounting data | Students will complete an accounting cycle for a sole proprietorship, partnership and corporation with 95% accuracy | Formally entered Reinforcement Activities will be used to demonstrate student competency in this area. |
| 7. Describe and apply basic payroll theory and procedures including withholding and tax reporting. CPS7, S6, S4,BTC9,AFS2, AFS5 | Complete payroll problem that include: 1. Calculating weekly employee wages and overtime pay. 3. Using employee withholding charts to determine federal withhold deductions, state withholding | Students are expected to make entries with 100% accuracy | Teacher will include verification that the students have a basic knowledge of payroll procedures. Problems should be included in portfolio demonstrating student can: <ul style="list-style-type: none"> • Compute gross and net |

| Exit Criteria | Performance Task | Competency Expectations | Portfolio Assessment |
|---------------|---|-------------------------|---|
| | deductions, FICA deductions and other payroll deduction 4 Calculate net pay for employees. 5. Maintain employee earning records 6. Make entries to record employer's payroll tax obligations. 10. Make entries to record the payment for the employers payroll tax obligations. | | pay <ul style="list-style-type: none"> • Complete employee time card • Prepare employee earning records • Record information in employee record • Prepare payroll checks. |

APPENDIX C: Samples of Portfolio Verifications

Figure 16. Technique Check Sheet

TECHNIQUE CHECK SHEET

Beginning Keyboarding/Computer Literacy

You will periodically be observed to determine whether correct typing techniques have been learned while in this course. The following rating will be used:

4 points (Excellent); 3 points (Good); 2 points (Average); 1 point (Acceptable)

Student Name _____ Period ____ Date _____

| Technique Check Points | 4 | 3 | 2 | 1 | 0 |
|--|---|---|---|---|---|
| Comfortable relaxed position in front of keyboard | | | | | |
| Key fingers curved over home keys | | | | | |
| Right thumb is in position over space bar | | | | | |
| Returns using correct finger* | | | | | |
| Reaches correctly and quickly for shift keys | | | | | |
| Strikes all keys using correct fingering (eyes on copy at all times) | | | | | |
| Save document as directed | | | | | |
| Retrieves documents from files | | | | | |
| Follows directions | | | | | |

*You can receive only a 4 or a 0.

Teacher comments:

Areas needing improvements:

Total points earned: _____ Grade: _____

Figure 17. Timed Writing Verification Form

TIMED WRITING VERIFICATION FORM

Directions: Please attach this to your timed writing to be evaluated and checked for speed and accuracy.

Student Name _____ Period _____ Date _____

Timed Writing page number _____, Section _____ Length: _____ 3 mins. _____ 5 mins.

Total words typed: _____

Total errors _____ X 2 (words deducted for each error) _____

NWAM _____

Timed writing verified by: _____ Date: _____

Figure 18. Portfolio Samples

PORTFOLIO CHECK SHEET

Beginning Keyboarding/Computer Literacy

Directions: The following document must be included in your portfolio folder.

Student Name _____ Period _____ Date _____

| Documents | Completed | Verified |
|--------------------------|-----------|----------|
| Personal Business Letter | | |
| Business letter | | |
| Simplified memorandum | | |
| Unbound Manuscript | | |

Figure 19. Advanced Document Verification

PORTFOLIO CHECK SHEET

Directions: The following documents must be included in your student portfolio:

Student Name _____ Period _____ Date _____

| Documents | Completed | Verified |
|---|-----------|----------|
| Personal Business Letters | | |
| Block Style | | |
| Modified block with indented paragraphs | | |
| Modified block with blocked paragraphs | | |
| Business Letters | | |
| Block Style | | |
| Modified Block Style, with indented paragraphs | | |
| Modified Block Style, with blocked paragraphs | | |
| Long Manuscript, must show side headings, paragraph headings, quoted material, enumerated listing and a separate reference page. Your original report may be used as documentation. | | |
| Tables with three columns centered vertically and horizontally. | | |
| Resume | | |

Figure 20. Form Letter Production

FORM LETTER PRODUCTION VERIFICATION

Directions: Complete the following information and attach to your form letter production packet.

Student Name _____ Period _____ Date _____

Assignment: _____ Date started _____ Completion date _____

Describe the steps used to set-up the document to be merged:

Did you have to use notes to complete this project?

What steps will you use to retain the information learned in this unit?

Project completion verified by _____ Date _____

Figure 21. Leadership Evaluation

LEADERSHIP EVALUATION SHEET

Student name _____ Period _____ Date _____

Directions: Review the list of leadership qualities and rate yourself according to the following scale: 5-very high; 4: high, 3-average; 2-low; and 1-very low.

- _____ 1. Initiative (begin and complete tasks as directed in a timely manner)
- _____ 2. Imagination (Analyzes problems for best solution)
- _____ 3. Independence (Can complete tasks without the aid of others--make independent decisions.)
- _____ 4. Individuality (Realizes your uniqueness and the contribution can make to the organization)
- _____ 5. Motivates others (Can encourage classmates and friends to put forth their best efforts)
- _____ 6. Can delegate responsibility (Assign task to others to complete, based on their abilities)

Student evaluation of leadership abilities:

What are your areas of leadership weakness(s)? (Scored less than a 3)

Use the reverse side to continue to list your weakness(s). Write a plan for improvement.

Figure 22. Identifying Accounting Concepts

ACCOUNTING CONCEPTS

Directions: Identify the following Accounting Concepts by writing the answer in the blank. You may not use any notes or textbook to answer the questions

_____ 1. Changes in financial information are reported for a specific period of time in the form of financial statements.

_____ 2. Financial statements contain all information necessary to understand a business' financial condition.

_____ 3. Financial information is recorded and reported separately from the owner's personal financial information.

_____ 4. The same accounting procedures are followed in the same way in each accounting period.

_____ 5. Financial statements are prepared with the expectation that a business will remain in operation indefinitely.

_____ 6. The actual amount paid for merchandise or other items bought is recorded.

_____ 7. Revenue from business activities and expenses associated with earning that revenue are recorded in the same accounting period.

_____ 8. Business activities creating dollar amounts large enough to affect business decisions should be recorded and reported as separate items in accounting records and financial statements.

_____ 9. A source document is prepared for each transaction.

_____ 10. Revenue is recorded at the time goods or services are sold.

_____ 11. Business transactions are stated in numbers that have common values--common unit of measurement.

Score _____ Verified by _____

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