

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

A course designed to introduce students to essential business and marketing competencies required for business operations. Units of instruction include general business and management principles, leadership, salesmanship, marketing/entrepreneurship, public speaking, and the use of accounting information for making business decisions.

Term	Semester/Trimester/Year	Preq	BE 0022
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Notes:

Accounting Acct_2: Financial Reports

Acct_2.1 Develop an understanding and working knowledge of an annual report and financial statements.

Learning Indicator: Acct_2.1.1	Identify sources for obtaining finance reports
Learning Indicator: Acct_2.1.2	Describe the users and uses of financial information
Learning Indicator: Acct_2.1.3	Identify the sections in an annual report and the purpose of each section
Learning Indicator: Acct_2.1.4	Explain the role of management and the auditor in preparing and issuing an annual report
Learning Indicator: Acct_2.1.5	Identify and explain the types of audit opinions
Learning Indicator: Acct_2.1.6	Explain the role of accounting and regulatory organizations in relation to financial reports
Learning Indicator: Acct_2.1.7	Describe the information provided in each financial statement and how the statements articulate with each other
Learning Indicator: Acct_2.1.8	Describe the relationship between assets, liabilities, and equity on the balance sheet
Learning Indicator: Acct_2.1.9	Identify and explain the classifications within assets, liabilities, and equity on the balance sheet
Learning Indicator: Acct_2.1.10	Identify the different formats of an income statement
Learning Indicator: Acct_2.1.11	Identify the classifications in an income statement and explain their relationship to each other (revenue, expense, gains, losses)
Learning Indicator: Acct_2.1.12	Describe changes in the ownership structure using the statement of equity
Learning Indicator: Acct_2.1.13	Explain how and why the conceptual framework of accounting and generally accepted accounting principles provide guidance and structure for preparing financial statements
Learning Indicator: Acct_2.1.14	Describe how the different forms of business ownership are reported in the financial statements
Learning Indicator: Acct_2.1.15	Identify the different types of business operations
Learning Indicator: Acct_2.1.16	Explain how the different types or business operations are reflected in the financial statements
Learning Indicator: Acct_2.1.17	Identify and explain the business activities reported in a statement of cash flows (operating, investing, financing)
Learning Indicator: Acct_2.1.18	Define comprehensive income and describe its relationship to operating results
Learning Indicator: Acct_2.1.19	Describe how disclosure requirements impact financial reporting

Accounting Acct_3: Financial Analysis

Acct_3.1 Interpret financial statements to make informed business decisions.

Learning Indicator: Acct_3.1.1	Discuss the information that can be obtained from analyzing financial statements
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SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Acct_3.1.2	Interpret the need for the primary areas of analysis (trend analysis, profitability, liquidity, capital structure)
Learning Indicator: Acct_3.1.3	Perform a horizontal and vertical analysis of the income statement and balance sheet
Learning Indicator: Acct_3.1.4	Assess profitability by calculating a balance sheet
Learning Indicator: Acct_3.1.5	Assess liquidity and solvency by calculating financial ratios
Learning Indicator: Acct_3.1.6	Compare and contrast debt and equity financing and explain the impact on the financial ratios
Learning Indicator: Acct_3.1.7	Assess capital structure by calculating and interpreting financial ratios
Learning Indicator: Acct_3.1.8	Research industry averages and explain their use in assessing the financial condition, operating results, profitability, liquidity, and capital structure
Learning Indicator: Acct_3.1.9	Apply information technology to conduct financial analysis
Learning Indicator: Acct_3.1.10	Identify and explain common methods for manipulating financial statements and financial ratios
Learning Indicator: Acct_3.1.11	Describe the ethical and legal implications resulting from the manipulation of financial statements and financial ratios
Learning Indicator: Acct_3.1.12	Use the statement of cash flow to analyze business activities (operating, investing, financing)
Learning Indicator: Acct_3.1.13	Analyze cash flow from operating activities to assess profitability and liquidity

Communications *Comm_1: Demonstrate Knowledge of Foundations of Communications*

Comm_1.1 Through vocal expression, communicate in a clear, courteous, concise, and correct manner on personal and professional levels.

Learning Indicator: Comm_1.1.1	Express wants, needs and feelings
Learning Indicator: Comm_1.1.2	Differentiate between and practice correct pronunciation and enunciation
Learning Indicator: Comm_1.1.3	Select language appropriate to the situation
Learning Indicator: Comm_1.1.4	Ask questions with confidence to elicit general and/or specific
Learning Indicator: Comm_1.1.5	Use proper telephone techniques and etiquette
Learning Indicator: Comm_1.1.6	Organize thoughts to reflect logical thinking before speaking
Learning Indicator: Comm_1.1.7	Express opinions and discuss issues positively and tactfully
Learning Indicator: Comm_1.1.8	Use appropriate techniques to organize impromptu speeches and deliver one
Learning Indicator: Comm_1.1.9	Identify regional and cultural differences in spoken communications
Learning Indicator: Comm_1.1.10	Plan and present short presentations, individually or as a member of a group
Learning Indicator: Comm_1.1.11	Prepare, outline, and deliver a short oral presentation with attention to audience, suitable topic, and scope, with preparation including practicing speech on tape
Learning Indicator: Comm_1.1.12	Prepare visual material to support an oral presentation with attention to audience, site, appropriateness to topic, and necessary equipment to be used
Learning Indicator: Comm_1.1.13	Demonstrate an awareness and acceptance of international, regional, and multicultural speech
Learning Indicator: Comm_1.1.14	Exchange ideas in a formal/informal setting
Learning Indicator: Comm_1.1.15	Participate in group discussion and role playing
Learning Indicator: Comm_1.1.16	Participate in group discussions for problem resolution
Learning Indicator: Comm_1.1.17	Identify various roles within the group and practice listening, synthesizing, and restating information

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Comm_1.1.18 Organize and lead discussions

Learning Indicator: Comm_1.1.19 Preside at meetings

Learning Indicator: Comm_1.1.20 Answer questions in formal and informal situations

Learning Indicator: Comm_1.1.21 Dictate using recording equipment

Communications Comm_2: Demonstrate Knowledge of Social Communications

Comm_2.1 Demonstrate the development of a positive self-concept through personal appearance and interaction with others.

Learning Indicator: Comm_2.1.1 Analyze personal self-concept and design a program for improvement

Learning Indicator: Comm_2.1.2 Use courtesy, basic etiquette, and tact when dealing with others

Learning Indicator: Comm_2.1.3 Discuss personal hygiene and grooming

Learning Indicator: Comm_2.1.4 Identify characteristics of both negative and positive role models

Learning Indicator: Comm_2.1.5 List characteristics inherent in a positive attitude

Learning Indicator: Comm_2.1.6 Demonstrate respect for differences of others

Learning Indicator: Comm_2.1.7 Apply principles of manners and etiquette in a variety of situations

Learning Indicator: Comm_2.1.8 Practice simple introductions in a variety of situations

Learning Indicator: Comm_2.1.9 Initiate conversations with people outside one's inner circle

Learning Indicator: Comm_2.1.10 Demonstrate confidence through participation in group activities

Learning Indicator: Comm_2.1.11 Explain the role that self-concept plays in one's personal and professional life

Learning Indicator: Comm_2.1.12 Exhibit professional behavior in the work environment

Learning Indicator: Comm_2.1.13 Discuss the impact of careless performance on professional image and job retention

Learning Indicator: Comm_2.1.14 Discuss the impact of time management practices on one's personal and professional image

Learning Indicator: Comm_2.1.15 Demonstrate an understanding of and respect for diverse international business manners and etiquette

Learning Indicator: Comm_2.1.16 Respect and adapt to the perspectives and opinions of the establishment and mature workers in the business environment

Learning Indicator: Comm_2.1.17 Participate in a shadowing or mentoring program with a positive, professional role model

Learning Indicator: Comm_2.1.18 Display a positive attitude in personal and professional settings

Learning Indicator: Comm_2.1.19 Participate in school, community, and/or volunteer activities

Learning Indicator: Comm_2.1.20 Demonstrate appropriate work ethic in a business environment

Learning Indicator: Comm_2.1.21 Apply team skills in a business environment

Learning Indicator: Comm_2.1.22 Use leadership abilities in a business setting

Learning Indicator: Comm_2.1.23 Establish a work-related network through social contacts

Learning Indicator: Comm_2.1.24 Differentiate among appropriate business attire (e.g., casual, business-casual, professional business, and formal attire)

Comm_2.2 Apply basic social communication skills in personal and professional situations.

Learning Indicator: Comm_2.2.1 Define interpersonal communications and human relations skills

Learning Indicator: Comm_2.2.2 Respect the rights and feelings of others

Learning Indicator: Comm_2.2.3 Demonstrate proper respect for authority

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Comm_2.2.4	Work cooperatively with one's peers and authority figures
Learning Indicator: Comm_2.2.5	Develop a sensitivity for and awareness of cultural diversity
Learning Indicator: Comm_2.2.6	Practice tact and courtesy in relationships with peers and authority figures
Learning Indicator: Comm_2.2.7	Explain the value of interpersonal communications in personal/social relationships
Learning Indicator: Comm_2.2.8	Model the process for conflict resolution
Learning Indicator: Comm_2.2.9	Address cultural conflicts and identify appropriate solutions
Learning Indicator: Comm_2.2.10	Explain the basic principles of group dynamics
Learning Indicator: Comm_2.2.11	Discuss the types of discrimination and their impact on interpersonal relationships
Learning Indicator: Comm_2.2.12	Explain the purpose of authority
Learning Indicator: Comm_2.2.13	Differentiate among passive, assertive, and aggressive behaviors
Learning Indicator: Comm_2.2.14	Demonstrate appropriate responses to passive, assertive, and aggressive behaviors
Learning Indicator: Comm_2.2.15	Explain the value and impact of interpersonal relationships in the business environment
Learning Indicator: Comm_2.2.16	Practice conflict resolution in academic, social, and business environments
Learning Indicator: Comm_2.2.17	Discuss the negative impact of different types of discrimination
Learning Indicator: Comm_2.2.18	Apply the principles of group dynamics in structured activities
Learning Indicator: Comm_2.2.19	Explain the importance of following chains of command
Learning Indicator: Comm_2.2.20	Discuss discrimination cases and legal precedents

Communications *Comm_4: Demonstrate Knowledge of Employment Communications*

Comm_4.1 Integrate all forms of communication in the successful pursuit of a career.

Learning Indicator: Comm_4.1.1	Write a simple application letter and resume for simulated job opportunities
Learning Indicator: Comm_4.1.2	Role-play interview situations for simulated job opportunities
Learning Indicator: Comm_4.1.3	Discuss the importance of an informal personal network in job search strategy
Learning Indicator: Comm_4.1.4	Use a personal network in the job search situation
Learning Indicator: Comm_4.1.5	Write a formal application letter, resume, and follow-up letter for job opportunities
Learning Indicator: Comm_4.1.6	Participate in and analyze mock interviews, emphasizing critical times at the beginning and the end of an interview
Learning Indicator: Comm_4.1.7	Discuss and demonstrate the importance of appropriate dress in an interview situation
Learning Indicator: Comm_4.1.8	Respond to mock interview questions
Learning Indicator: Comm_4.1.9	Complete job application forms
Learning Indicator: Comm_4.1.10	List and discuss qualities that employers expect in potential employees
Learning Indicator: Comm_4.1.11	Use correct strategies for accepting or rejecting an offer
Learning Indicator: Comm_4.1.12	Discuss alternative sources for job placement (e.g., career centers, employment agencies, headhunters, etc.)
Learning Indicator: Comm_4.1.13	Discuss potential problems with signing employment contracts
Learning Indicator: Comm_4.1.14	Use established network of professionals to assist in the job search
Learning Indicator: Comm_4.1.15	Discuss the significance of nonverbal communications in the interviewing process
Learning Indicator: Comm_4.1.16	Prepare a list of questions to ask interviewer
Learning Indicator: Comm_4.1.17	Research the job market and specific potential employers
Learning Indicator: Comm_4.1.18	Discuss appropriate oral and written steps in leaving a job (resignation, down-sizing, exit interview)

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Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Comm_4.1.19 Discuss expectations of an exit interview

Communications *Comm_5: Demonstrate Knowledge of Organizational Communications*

Comm_5.1 Incorporate appropriate customer-service strategies to communicate effectively with various business constituencies.

- Learning Indicator: Comm_5.1.1 Differentiate between internal and external customers
- Learning Indicator: Comm_5.1.2 Discuss the use of customer profiles
- Learning Indicator: Comm_5.1.3 Discuss the importance of the telephone as a customer service tool
- Learning Indicator: Comm_5.1.4 Demonstrate how one might take personal responsibility for customer satisfaction by adopting an entrepreneurial spirit
- Learning Indicator: Comm_5.1.5 Employ appropriate strategies for dealing with dissatisfied customers on the telephone, face-to-face, and in writing
- Learning Indicator: Comm_5.1.6 Establish reciprocal relationships with customers
- Learning Indicator: Comm_5.1.7 Discuss the concept of a comprehensive customer service philosophy
- Learning Indicator: Comm_5.1.8 Define corporate culture; compare and contrast corporate cultures of diverse organizations
- Learning Indicator: Comm_5.1.9 Analyze the impact of company policies and procedures on communications
- Learning Indicator: Comm_5.1.10 Demonstrate initiative to do more than the minimum required
- Learning Indicator: Comm_5.1.11 List reasons why customers leave the company
- Learning Indicator: Comm_5.1.12 Explain the long-term monetary impact of a lost customer
- Learning Indicator: Comm_5.1.13 Analyze situations in which technology can positively and negatively impact customer service

Comm_5.2 Incorporate appropriate standards of personal ethics to communicate effectively with various business constituencies.

- Learning Indicator: Comm_5.2.1 Discuss the fact that all organizations are political entities because they distribute the power, resources, and rewards
- Learning Indicator: Comm_5.2.2 Define and discuss office politics
- Learning Indicator: Comm_5.2.3 Express gratitude to colleagues when appropriate
- Learning Indicator: Comm_5.2.4 Discuss the pros and cons of romantic relationships in the workplace
- Learning Indicator: Comm_5.2.5 Discuss the career impact of decisions relating to family and friends
- Learning Indicator: Comm_5.2.6 Discuss sexual harassment and its implications
- Learning Indicator: Comm_5.2.7 Discuss the positive and negative aspects of the "grapevine"
- Learning Indicator: Comm_5.2.8 Promote and gain acceptance for one's ideas and retain credit for them
- Learning Indicator: Comm_5.2.9 Show interest in and support of the ideas of others
- Learning Indicator: Comm_5.2.10 Write personal notes to business colleagues in special circumstances (e.g., congratulations, sympathy, appreciation, etc.)
- Learning Indicator: Comm_5.2.11 Discuss the potential relationship between nonverbal cues and political posturing
- Learning Indicator: Comm_5.2.12 Use assertiveness to overcome feelings of intimidation
- Learning Indicator: Comm_5.2.13 Assess an audience in a social situation and select conversation and behavior accordingly
- Learning Indicator: Comm_5.2.14 Discuss the ramifications of social behavior on professional image

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Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Comm_5.3 Incorporate appropriate leadership techniques to communicate effectively with various business constituencies.

- Learning Indicator: Comm_5.3.1 Identify effective leader characteristics
- Learning Indicator: Comm_5.3.2 Organize and lead informal groups
- Learning Indicator: Comm_5.3.3 Write short-term personal goals and professional goals
- Learning Indicator: Comm_5.3.4 Explain why each meeting should have a purpose
- Learning Indicator: Comm_5.3.5 Prepare and distribute an agenda prior to the meeting
- Learning Indicator: Comm_5.3.6 Assess the impact of physical environment on meeting success
- Learning Indicator: Comm_5.3.7 Plan, organize, and conduct meetings to achieve identified purpose
- Learning Indicator: Comm_5.3.8 Demonstrate proper parliamentary procedures
- Learning Indicator: Comm_5.3.9 Seek opportunities to practice leadership techniques
- Learning Indicator: Comm_5.3.10 Demonstrate effective consensus building techniques
- Learning Indicator: Comm_5.3.11 Identify and discuss different motivational theories
- Learning Indicator: Comm_5.3.12 Determine the wants, needs, and motives of the audience to identify a motivational strategy
- Learning Indicator: Comm_5.3.13 Use appropriate leadership language that includes optimism, encouragement, and action
- Learning Indicator: Comm_5.3.14 Assume a leadership posture that incorporates confidence, assurance, and conviction
- Learning Indicator: Comm_5.3.15 Lead a brainstorming session
- Learning Indicator: Comm_5.3.16 Discuss behavior alteration techniques
- Learning Indicator: Comm_5.3.17 Discuss reward and punishment theories as they relate to the business setting
- Learning Indicator: Comm_5.3.18 Explain the concepts of employee empowerment

Comm_5.4 Incorporate appropriate supervision techniques to communicate effectively with various business constituencies.

- Learning Indicator: Comm_5.4.1 Participate in group activities in a supervisor position
- Learning Indicator: Comm_5.4.2 Supervise a group activity promoting team-building concepts
- Learning Indicator: Comm_5.4.3 Use delegation techniques
- Learning Indicator: Comm_5.4.4 Discuss supervision as a process for reaching goals through the use of human resources, technology, and material resources
- Learning Indicator: Comm_5.4.5 Discuss the importance of listening to subordinates
- Learning Indicator: Comm_5.4.6 Use techniques to provide appropriate feedback
- Learning Indicator: Comm_5.4.7 Discuss the concept that power is a trust and a responsibility
- Learning Indicator: Comm_5.4.8 Explain the types of power and identify appropriate uses of each
- Learning Indicator: Comm_5.4.9 Discuss basic concepts of negotiations

Comm_5.5 Incorporate standards of personal ethics to communicate effectively with various business constituencies.

- Learning Indicator: Comm_5.5.1 Discuss common types of unethical behavior in the workplace
- Learning Indicator: Comm_5.5.2 Define ethics and identify the process by which individuals develop the foundation for making ethical decisions
- Learning Indicator: Comm_5.5.3 Discuss the importance of taking moral responsibility for all oral and written communications and actions taken
- Learning Indicator: Comm_5.5.4 Solve problems using techniques which include considerations of personal and ethical values

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Computation *Comp_6: Demonstrate Knowledge of Problem-Solving Applications*

Comp_6.1 Use mathematical terminology and procedures to analyze and solve business problems for such areas as taxation.

Learning Indicator: Comp_6.1.1 Compute individual income taxes

Learning Indicator: Comp_6.1.2 Calculate property tax, assessed value, or the tax rate when one of the three variables is unknown

Comp_6.2 Use mathematical procedures to analyze and solve business problems for savings and investment.

Learning Indicator: Comp_6.2.1 Calculate the purchase price of a stock transaction

Learning Indicator: Comp_6.2.2 Compute compound interest and the resulting compound amount at the maturity date for savings and investments

Learning Indicator: Comp_6.2.3 Calculate price of a bond given a recent bond quotation

Learning Indicator: Comp_6.2.4 Compute rates of return for various instruments and compare to make decisions

Learning Indicator: Comp_6.2.5 Calculate the amount, compound interest, and present value for a simple annuity

Learning Indicator: Comp_6.2.6 Determine and verify periodic payment required to finance a sinking fund and prepare a sinking fund schedule

Learning Indicator: Comp_6.2.7 Determine total amount deposited and interest earned on a sinking fund

Learning Indicator: Comp_6.2.8 Determine periodic payment, interest, and total amount required to pay to amortize a loan (e.g., mortgage)

Learning Indicator: Comp_6.2.9 Prepare a simplified amortization schedule

Learning Indicator: Comp_6.2.10 Calculate earnings per share

Learning Indicator: Comp_6.2.11 Determine current yield on a bond

Comp_6.3 Use mathematical procedures to analyze and solve business problems for payroll records.

Learning Indicator: Comp_6.3.1 Calculate gross earnings (e.g., salary, hourly rate, commission, or production)

Learning Indicator: Comp_6.3.2 Calculate payroll withholdings, other deductions, and net earnings

Learning Indicator: Comp_6.3.3 Maintain payroll register and individual earnings record

Learning Indicator: Comp_6.3.4 Complete the employer's quarterly federal tax return, which includes the calculations for employee and employer taxes

Comp_6.4 Use mathematical procedures to analyze and solve business problems for cash management.

Learning Indicator: Comp_6.4.1 Maintain check records (e.g., check register and deposit slips)

Learning Indicator: Comp_6.4.2 Calculate income and expenses for a given time period

Learning Indicator: Comp_6.4.3 Calculate fixed and variable costs, analyze data, and estimate the projected total income and total expenses for a given time period

Learning Indicator: Comp_6.4.4 Reconcile the bank statement with the check register

Learning Indicator: Comp_6.4.5 Reconcile and replenish a petty cash fund and a cash drawer

Comp_6.5 Use mathematical procedures to analyze and solve business problems for financial statements.

Learning Indicator: Comp_6.5.1 Calculate net sales, cost of goods sold, gross profit, operating expenses, and net profit for the income statement

Learning Indicator: Comp_6.5.2 Calculate total assets, liabilities, and owner's equity for the balance sheet

Learning Indicator: Comp_6.5.3 Calculate the cash flow and determine cash sufficiency for a given period of time

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Comp_6.5.4 Calculate the change in equity for the statement of change of owner's equity or retained earnings statement

Learning Indicator: Comp_6.5.5 Calculate the distribution of profit/loss to the proprietor, partners, or stockholders

Comp_6.6 Use mathematical procedures to analyze and solve business problems for credit management.

Learning Indicator: Comp_6.6.1 Using the simple interest equation $I=PRT$, solve for one of the variables and find maturity value

Learning Indicator: Comp_6.6.2 Calculate the bank discount and the proceeds on a discounted note

Learning Indicator: Comp_6.6.3 Determine the outstanding amount for installment purchases

Learning Indicator: Comp_6.6.4 Determine the finance/additional charges, the periodic payment, the total cost, and the APR on an installment contract

Learning Indicator: Comp_6.6.5 Compare cash price to installment price in order to make a purchase decision

Learning Indicator: Comp_6.6.6 Calculate the effects of early payoff of an installment plan

Learning Indicator: Comp_6.6.7 Calculate the present value of a simple interest loan

Comp_6.7 Use mathematical procedures to analyze and solve business problems for purchases.

Learning Indicator: Comp_6.7.1 Calculate the total purchase price given the number of units and unit price

Learning Indicator: Comp_6.7.2 Calculate the net business purchases with discounts and purchase returns and allowances

Comp_6.8 Use mathematical procedures to analyze and solve business problems for sales.

Learning Indicator: Comp_6.8.1 Determine the dollar amount of cost, markup, or sales price when one of the three variables is unknown

Learning Indicator: Comp_6.8.2 Determine the dollar amount of markdown, regular selling price, or reduced price when one of the three variables is unknown

Learning Indicator: Comp_6.8.3 Calculate the total sales and the sales tax for a sales transaction

Learning Indicator: Comp_6.8.4 Compute net sales with sales/returns allowances and sales discount

Learning Indicator: Comp_6.8.5 Compute the percent of markup when based on the cost or when based on the selling price

Learning Indicator: Comp_6.8.6 Compute the percent of markdown given the regular selling price and the reduced price

Learning Indicator: Comp_6.8.7 Calculate the operating profit or loss, the absolute loss, and the breakeven point

Comp_6.9 Use mathematical procedures to analyze and solve business problems for inventory records.

Learning Indicator: Comp_6.9.1 Determine inventory valuation according to different plans (e.g., LIFO, FIFO, specific identification, and weighted average)

Learning Indicator: Comp_6.9.2 Determine cost of goods sold for a given period using different inventory valuation methods

Learning Indicator: Comp_6.9.3 Determine gross profit for a given period using different inventory valuation methods

Comp_6.10 Use mathematical procedures to analyze and solve business problems for depreciation, cost recovery, and depletion.

Learning Indicator: Comp_6.10.1 Calculate the depletion of natural resources

Learning Indicator: Comp_6.10.2 Calculate book value

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SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Entrepreneurship Entr_1: Demonstrate Knowledge of Entrepreneurship Characteristics

Entr_1.1 Identify unique characteristics of an entrepreneur and evaluate the degree to which one possesses those characteristics.

Learning Indicator: Entr_1.1.1	Identify the characteristics of a successful entrepreneur
Learning Indicator: Entr_1.1.2	Describe the characteristics of a successful entrepreneur
Learning Indicator: Entr_1.1.3	Identify one's own personal traits that are typical characteristics of an entrepreneur
Learning Indicator: Entr_1.1.4	Identify the costs and benefits of choosing to become an entrepreneur
Learning Indicator: Entr_1.1.5	Explain and evaluate the primary characteristics of a successful entrepreneur
Learning Indicator: Entr_1.1.6	Analyze the degree to which one possesses the characteristics of an entrepreneur
Learning Indicator: Entr_1.1.7	Analyze the personal advantages and risks of owning your own business

Entr_1.2 Characterize the role of an entrepreneur in business.

Learning Indicator: Entr_1.2.1	Describe the differences between an employer and an employee
Learning Indicator: Entr_1.2.2	Differentiate between a manager and an entrepreneur
Learning Indicator: Entr_1.2.3	Analyze the tradeoffs between the roles of a manager and an entrepreneur
Learning Indicator: Entr_1.2.4	Describe the unique contributions of entrepreneurs in the American economy

Entr_1.3 Analyze potential business opportunities in relation to personal preferences, financial worthiness, and perceived risk.

Learning Indicator: Entr_1.3.1	Recognize opportunities from other people's wants and perceived needs
Learning Indicator: Entr_1.3.2	Describe opportunities that led to the development of successful entrepreneurial endeavors
Learning Indicator: Entr_1.3.3	Describe an entrepreneurial opportunity in a local area and explain the next steps in establishing a business oriented toward that opportunity
Learning Indicator: Entr_1.3.4	Identify and evaluate factors of perceived risk associated to a particular opportunity
Learning Indicator: Entr_1.3.5	Contrast the advantages and disadvantages of buying an existing business
Learning Indicator: Entr_1.3.6	Explain the methods used to determine the financial value of an existing business

Entr_1.4 Apply the steps in the problem-solving process to solve actual and potential business problems.

Learning Indicator: Entr_1.4.1	Apply the steps in the problem-solving process
Learning Indicator: Entr_1.4.2	Generate alternative solutions to a given problem
Learning Indicator: Entr_1.4.3	Utilize the problem-solving process to resolve a business problem
Learning Indicator: Entr_1.4.4	Given a business dilemma for a consumer, identify the problem and analyze possible solutions
Learning Indicator: Entr_1.4.5	Identify potential problems facing a planned business
Learning Indicator: Entr_1.4.6	Develop contingency plans for solving identified problems

Entrepreneurship Entr_2: Demonstrate Knowledge of Marketing

Entr_2.1 Develop a marketing plan for identifying the market.

Learning Indicator: Entr_2.1.1	Determine the wants of specific consumers
Learning Indicator: Entr_2.1.2	Determine potential buyers of specific products at various price levels
Learning Indicator: Entr_2.1.3	Define and give examples of market segmentation

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SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Entr_2.1.4 Define and give examples of target markets for specific products

Learning Indicator: Entr_2.1.5 Define and give examples of the concept of market share

Learning Indicator: Entr_2.1.6 Estimate market share for the specific product or service

Learning Indicator: Entr_2.1.7 Identify target markets for potential new businesses

Entr_2.2 Develop a marketing plan for reaching the market.

Learning Indicator: Entr_2.2.1 Identify the components of marketing (i.e., product, place, price, promotion, people)

Learning Indicator: Entr_2.2.2 Design/select products to meet customer wants

Learning Indicator: Entr_2.2.3 Explain the importance of the location of a business

Learning Indicator: Entr_2.2.4 Price a product in order to yield a profit

Learning Indicator: Entr_2.2.5 Create promotional activities for a given product

Learning Indicator: Entr_2.2.6 Discuss factors that affect pricing

Learning Indicator: Entr_2.2.7 Select an appropriate location for a specific business

Learning Indicator: Entr_2.2.8 Select/prepare appropriate publicity activities for a business

Learning Indicator: Entr_2.2.9 Select/prepare appropriate advertising activities for a business

Learning Indicator: Entr_2.2.10 Design a new product to meet unfilled consumer wants

Learning Indicator: Entr_2.2.11 Design a marketing plan for a specific business

Entr_2.3 Develop a marketing plan for keeping and increasing your market.

Learning Indicator: Entr_2.3.1 Discuss the importance of responding to customer concerns

Learning Indicator: Entr_2.3.2 Identify ways to respond to customer concerns

Learning Indicator: Entr_2.3.3 Discuss the importance of a business giving back to the community

Learning Indicator: Entr_2.3.4 Discuss the impact of competition on keeping/increasing market share

Learning Indicator: Entr_2.3.5 Develop strategies for obtaining customer feedback

Learning Indicator: Entr_2.3.6 Identify ways a business can contribute to the community

Learning Indicator: Entr_2.3.7 Discuss how networking can help maintain/increase market share

Learning Indicator: Entr_2.3.8 Identify networking opportunities

Learning Indicator: Entr_2.3.9 Select appropriate methods to respond to customer concerns

Learning Indicator: Entr_2.3.10 Identify new product/service opportunities

Learning Indicator: Entr_2.3.11 Establish strategies for maintaining customer loyalty

Learning Indicator: Entr_2.3.12 Participate in a business-sponsored community service activity

Learning Indicator: Entr_2.3.13 Establish quality control procedures

Learning Indicator: Entr_2.3.14 Develop policies and procedures for serving customers

Entrepreneurship Entr_5: Demonstrate Knowledge of Accounting

Entr_5.1 Explain why it is important to keep appropriate records to make business decisions.

Learning Indicator: Entr_5.1.1 Identify the reasons for keeping business records

Learning Indicator: Entr_5.1.2 Describe problems that might occur as a result of not keeping business records

Learning Indicator: Entr_5.1.3 Describe the resulting consequences to a business of specific problems relating to keeping poor quality business records

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Entr_5.2 Identify, describe, and compare various types of business records.

Learning Indicator: Entr_5.2.1	Identify types of financial records
Learning Indicator: Entr_5.2.2	Describe the type of data that is kept in each business record
Learning Indicator: Entr_5.2.3	Compare and contrast the various types of records
Learning Indicator: Entr_5.2.4	Describe the interrelationships of various records
Learning Indicator: Entr_5.2.5	Describe the effect that an inaccurate or missing record has on other records
Learning Indicator: Entr_5.2.6	Identify essential records needed for the day-to-day operation of a planned business
Learning Indicator: Entr_5.2.7	Identify the relationship of recordkeeping and tax reporting

Entr_5.3 Demonstrate and understanding of how to establish and use appropriate records based on the needs of a business.

Learning Indicator: Entr_5.3.1	Identify and complete basic records for a business (e.g., cash sales, credit card, checkbook, promissory notes)
Learning Indicator: Entr_5.3.2	Select and complete appropriate records for a business based on the needs of a given business
Learning Indicator: Entr_5.3.3	Identify the advantages and disadvantages of keeping records manually or electronically
Learning Indicator: Entr_5.3.4	Identify and use appropriate software to fulfill record keeping needs
Learning Indicator: Entr_5.3.5	Prepare an opening-day balance sheet for a planned business

Entr_5.4 Analyze appropriate records to make business decisions.

Learning Indicator: Entr_5.4.1	Make personnel and purchasing decisions based on current sales data
Learning Indicator: Entr_5.4.2	Forecast personnel and purchase decisions based on sales data
Learning Indicator: Entr_5.4.3	Forecast sales in order to plan purchases
Learning Indicator: Entr_5.4.4	Plan purchases based on sales forecasts
Learning Indicator: Entr_5.4.5	Evaluate a firm's financial condition based on given business records

Entrepreneurship Entr_6: Demonstrate Knowledge of Management

Entr_6.1 Develop a vision for yourself or a specific business.

Learning Indicator: Entr_6.1.1	Establish personal short-term goals
Learning Indicator: Entr_6.1.2	Create a personal vision for self for long-term goals
Learning Indicator: Entr_6.1.3	Develop strategies for reaching the personal vision
Learning Indicator: Entr_6.1.4	Based on a business opportunity, develop a vision for a specific business
Learning Indicator: Entr_6.1.5	Develop the strategies for reaching the vision for a specific business
Learning Indicator: Entr_6.1.6	Establish goals and objectives for a planned business

Entr_6.2 Identify the characteristics of a good employee and implement a plan to recruit individuals with those characteristics.

Learning Indicator: Entr_6.2.1	Identify characteristics of a good employee
Learning Indicator: Entr_6.2.2	Explain why friends and family may not be your best employees
Learning Indicator: Entr_6.2.3	Define skills and qualities needed for certain jobs and careers
Learning Indicator: Entr_6.2.4	Develop and design a hiring procedure for a specific job (ranging from the initial advertisement to the final interview)

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Entr_6.2.5 Describe the role of price vs. output in hiring individuals

Learning Indicator: Entr_6.2.6 Plan personnel needs and determine the types of employees needed

Learning Indicator: Entr_6.2.7 Identify sources of personnel for a small business

Learning Indicator: Entr_6.2.8 Write job descriptions for positions in a planned business

Entr_6.3 Demonstrate an understanding of building and motivating a team to accomplish a shared vision.

Learning Indicator: Entr_6.3.1 Describe the advantages in a given activity/sport of working together as a team

Learning Indicator: Entr_6.3.2 Describe the characteristics of successful teams and give examples

Learning Indicator: Entr_6.3.3 Explain why motivation, leadership, and trust are important to a team

Learning Indicator: Entr_6.3.4 Explain why clear communication among members of the team is very important

Learning Indicator: Entr_6.3.5 Describe ways to motivate others

Learning Indicator: Entr_6.3.6 Name and explain several practices of an entrepreneurial leader

Learning Indicator: Entr_6.3.7 Explain the importance of delegation

Learning Indicator: Entr_6.3.8 Explain the importance of linking the goals of the individual to the goals of the team

Learning Indicator: Entr_6.3.9 Develop a training program outline for new employees

Learning Indicator: Entr_6.3.10 Appraise employee performance

Learning Indicator: Entr_6.3.11 Outline procedures for handling employee suggestions and complaints

Learning Indicator: Entr_6.3.12 Demonstrate effective leadership and motivation techniques in small group situations

Entr_6.4 Develop a plan for measuring the achievement of a vision.

Learning Indicator: Entr_6.4.1 Determine whether one's personal short-term goals are met

Learning Indicator: Entr_6.4.2 Establish criteria to use for monitoring achievement of personal vision

Learning Indicator: Entr_6.4.3 Implement monitoring procedures for the achievement of personal vision

Learning Indicator: Entr_6.4.4 Establish criteria to monitor the achievement of the vision for a specific business

Learning Indicator: Entr_6.4.5 Analyze vision statements from various businesses in terms of future trends

Management Mgmt_1: Demonstrate Knowledge of Functions of Management

Mgmt_1.1 Illustrate how the planning function is implemented and explain why it is important.

Learning Indicator: Mgmt_1.1.1 Explain what planning is and why it is done

Learning Indicator: Mgmt_1.1.2 Demonstrate the ability to set priorities

Learning Indicator: Mgmt_1.1.3 Apply the decision-making process to a business application

Learning Indicator: Mgmt_1.1.4 List the steps in problem solving

Learning Indicator: Mgmt_1.1.5 Define the role of strategic planning in a business

Learning Indicator: Mgmt_1.1.6 Identify factors involved with a strategic plan

Learning Indicator: Mgmt_1.1.7 Describe the process involved in developing a budget

Learning Indicator: Mgmt_1.1.8 Identify tools used in project planning (e.g., PERT, GANTT)

Mgmt_1.2 Illustrate how the organizing function is implemented and explain why it is important.

Learning Indicator: Mgmt_1.2.1 Explain the importance of organizing for the business

Learning Indicator: Mgmt_1.2.2 Explain how the organizing function relates to using various resources to accomplish strategic goals

Learning Indicator: Mgmt_1.2.3 Explain the advantages and disadvantages of centralization and decentralization

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Mgmt_1.2.4	Describe how the organization provides for accountability through authority and responsibility
Learning Indicator: Mgmt_1.2.5	Demonstrate ability to delegate responsibilities
Learning Indicator: Mgmt_1.2.6	Develop procedures for efficient workflow
Learning Indicator: Mgmt_1.2.7	Prepare an agenda and conduct an orderly meeting

Mgmt_1.3 Illustrate how the directing function is implemented and explain why it is important.

Learning Indicator: Mgmt_1.3.1	Identify the need for leadership
Learning Indicator: Mgmt_1.3.2	Identify leaders
Learning Indicator: Mgmt_1.3.3	Describe leadership qualities (e.g., personality traits) of effective leaders
Learning Indicator: Mgmt_1.3.4	Compare and contrast alternative leadership styles and the appropriate style for a given situation
Learning Indicator: Mgmt_1.3.5	Compare and contrast the leading/directing function to other management functions
Learning Indicator: Mgmt_1.3.6	Describe management's role in stimulating innovation and creativity

Mgmt_1.4 Illustrate how the controlling and evaluating functions are implemented and explain why they are important.

Learning Indicator: Mgmt_1.4.1	Define the control function and discuss how to apply it to one's life
Learning Indicator: Mgmt_1.4.2	Discuss why the control function is used in business
Learning Indicator: Mgmt_1.4.3	Determine the controlling strategy to be used for a given business situation
Learning Indicator: Mgmt_1.4.4	Determine alternative actions when goals are not being met in a specific situation (e.g., changing goals, changing strategies)
Learning Indicator: Mgmt_1.4.5	Prepare managerial reports about production, personnel, equipment, and operational costs
Learning Indicator: Mgmt_1.4.6	Evaluate job applicants based upon interviews
Learning Indicator: Mgmt_1.4.7	Choose appropriate action in situations requiring following a chain of command

Management Mgmt_2: Demonstrate Knowledge of Theories of Management

Mgmt_2.1 Compare and contrast the basic tenets of management theories and explain why they are important.

Learning Indicator: Mgmt_2.1.1	Explain the differences between Theories X, Y, and Z
Learning Indicator: Mgmt_2.1.2	Define Total Quality Management and its evolution (Deming)
Learning Indicator: Mgmt_2.1.3	Identify motivational theories which impact management theory (Maslow, Herzberg, etc.)
Learning Indicator: Mgmt_2.1.4	Illustrate why current quality theories are a necessity to compete in the global marketplace
Learning Indicator: Mgmt_2.1.5	Explain how various theories of management evolved and are interrelated
Learning Indicator: Mgmt_2.1.6	Explain the synthesis of leadership approaches and theories

Management Mgmt_4: Demonstrate Knowledge of Competitive Analysis and Marketing Strategies

Mgmt_4.1 Identify and describe factors related to business competition.

Learning Indicator: Mgmt_4.1.1	Identify ways businesses compete with one another (e.g., quality, service, status, price)
Learning Indicator: Mgmt_4.1.2	Define market share

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Learning Indicator: Mgmt_4.1.3 Compare and contrast various forms of competition (e.g., pure competition, oligopoly, monopolistic competition, and monopoly)

Learning Indicator: Mgmt_4.1.4 Describe how various laws impact competition (e.g., Sherman Act, Robinson-Patman)

Mgmt_4.2 Demonstrate an understanding of techniques used to gain and maintain competitive advantage.

Learning Indicator: Mgmt_4.2.1 Calculate the return on investment when given a set of financial data

Learning Indicator: Mgmt_4.2.2 Describe ways to increase market share

Learning Indicator: Mgmt_4.2.3 Analyze relative competitive strengths and weaknesses using appropriate tools [e.g., strengths, weaknesses, opportunities, threats (SWOT)]

Mgmt_4.3 Justify the need to gain and maintain competitive advantage through the use of internal comparisons and external research services.

Learning Indicator: Mgmt_4.3.1 Explain the purposes of external research services and explain why businesses use them for competitive purposes

Learning Indicator: Mgmt_4.3.2 Explain the purposes of internal research services and why businesses use them (e.g., consumer affairs, consumer panels, and marketing research)

Learning Indicator: Mgmt_4.3.3 Describe why an ongoing analysis of customer satisfaction is necessary for attaining competitive advantage

Management Mgmt_10: Demonstrate Knowledge of Functions of Organized Labor

Mgmt_10.1 Describe the role of organized labor and its influences on government and business.

Learning Indicator: Mgmt_10.1.1 Describe the history of the labor movement and why unions were organized

Learning Indicator: Mgmt_10.1.2 Describe the collective bargaining process including the use of mediators and arbitrators

Learning Indicator: Mgmt_10.1.3 Describe legal strategies used by labor and management to gain competitive advantage in contract negotiations (e.g., strikes, boycotts, layoffs, lockouts)

Learning Indicator: Mgmt_10.1.4 Identify federal legislation which has affected organized labor and management and explain its effect

Learning Indicator: Mgmt_10.1.5 Explain why the participation of workers in labor unions has changed

Learning Indicator: Mgmt_10.1.6 Describe illegal strategies which have been used by labor and management to gain competitive advantage (e.g., wildcat strikes, secondary boycotts, preventing workers from forming unions)

Learning Indicator: Mgmt_10.1.7 Describe the changing provisions for the labor contract and reasons for such changes

Learning Indicator: Mgmt_10.1.8 Describe the process involved in forming and operating a labor union

Learning Indicator: Mgmt_10.1.10 Identify methods used to design or redesign products and tools that assist in the process [e.g., computer assisted design (CAD)]

Learning Indicator: Mgmt_10.1.11 Design a product

Learning Indicator: Mgmt_10.1.12 Identify the factors considered in scheduling production and tools that assist in the process [e.g., computer assisted management (CAM), robotics]

Learning Indicator: Mgmt_10.1.13 Prepare a production schedule

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Management *Mgmt_11: Demonstrate Knowledge of Operations Management*

Mgmt_11.1 Apply generally accepted operations management principles and procedures to design a product and schedule its production.

Learning Indicator: Mgmt_11.1.1 Identify methods used to design or redesign products and tools that assist in the process [e.g., computer assisted design (CAD)]

Learning Indicator: Mgmt_11.1.2 Design a product

Learning Indicator: Mgmt_11.1.3 Identify the factors considered in scheduling production and tools that assist in the process [e.g., computer assisted management (CAM), robotics]

Learning Indicator: Mgmt_11.1.4 Prepare a production schedule

Mgmt_11.2 Apply generally accepted operations management principles and procedures to procurement of materials.

Learning Indicator: Mgmt_11.2.1 Describe the importance of maintaining close working relationships with external suppliers

Learning Indicator: Mgmt_11.2.2 Identify the factors considered when selecting suppliers(e.g., quality, price, reliable delivery)

Learning Indicator: Mgmt_11.2.3 Identify sources for raw materials and parts, both domestic and international

Learning Indicator: Mgmt_11.2.4 Compare and contrast the production of parts internally vs. procurement from external sources

Mgmt_11.3 Apply generally accepted operations management principles and procedures to managing inventory.

Learning Indicator: Mgmt_11.3.1 Identify the problems associated with having too much or too little inventory

Learning Indicator: Mgmt_11.3.2 Apply methods used to count and inspect incoming inventory

Learning Indicator: Mgmt_11.3.3 Identify the basic forms of inventory carried by a manufacturing firm (e.g., materials and parts, work in process, finished goods)

Learning Indicator: Mgmt_11.3.4 Identify appropriate situations in which a Just-In-Time inventory system can and should be used

Learning Indicator: Mgmt_11.3.5 Develop a system for maintaining inventory control (e.g., receiving, tracking, securing, reordering)

Marketing *Mktg_1: Demonstrate Knowledge of Marketing Roles*

Mktg_1.1 Identify the roles of marketing and analyze the impact of marketing on the individual, business, and society.

Learning Indicator: Mktg_1.1.1 Describe the historical evolution of marketing

Learning Indicator: Mktg_1.1.2 Define and describe the marketing concept

Learning Indicator: Mktg_1.1.3 Explain the impact of marketing on personal life

Learning Indicator: Mktg_1.1.4 Explain diversity of activities involved in marketing

Learning Indicator: Mktg_1.1.5 Compare and contrast marketing strategies for products, services, ideas, and persons

Learning Indicator: Mktg_1.1.6 Analyze ethical and social responsibility issues related to marketing

Learning Indicator: Mktg_1.1.7 Explain the role of utility in facilitating exchange (i.e., form, time, place, possession, information)

Learning Indicator: Mktg_1.1.8 Compare the American marketing system with those found in other countries

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Marketing Mktg_2: Demonstrate Knowledge of Ethics in Marketing

Mktg_2.1 Define, develop, and apply a code of ethics to various marketing issues.

Learning Indicator: Mktg_2.1.1	Describe how and why different cultures have different ethical systems
Learning Indicator: Mktg_2.1.2	Develop a personal code of ethical behavior
Learning Indicator: Mktg_2.1.3	Explain the importance of trust for the successful conduct of business
Learning Indicator: Mktg_2.1.4	Differentiate between ethics and government regulations
Learning Indicator: Mktg_2.1.5	Describe a code of ethical behavior for marketing
Learning Indicator: Mktg_2.1.6	Identify ethical considerations relating to truth in advertising (e.g., puffing vs. rational advertising)
Learning Indicator: Mktg_2.1.7	Identify ethical considerations relating to truth in selling (e.g., lack of full disclosure about product/service)
Learning Indicator: Mktg_2.1.8	Identify ethical considerations relating to truth in packaging (e.g., deceptive packaging, lack of full disclosure about product on label)
Learning Indicator: Mktg_2.1.9	Determine how patents, copyrights, and trademarks are used to combat unethical behavior
Learning Indicator: Mktg_2.1.10	Illustrate how unethical behavior can lead to fraudulent behavior (e.g., tobacco company denying health risks of smoking)
Learning Indicator: Mktg_2.1.11	Identify ethical considerations relating to pricing (e.g., gouging, price fixing)
Learning Indicator: Mktg_2.1.12	Give examples of how unethical behavior leads to governmental regulations
Learning Indicator: Mktg_2.1.13	Identify ethical considerations relating to product development (e.g., pilfering ideas, industrial espionage)

Marketing Mktg_3: Demonstrate Knowledge of External Factors to Business

Mktg_3.1 Identify and explain how government regulations influence/dictate marketing decisions.

Learning Indicator: Mktg_3.1.1	Identify specific marketing regulations and the government agencies that create them
Learning Indicator: Mktg_3.1.2	State the ways in which marketing regulations differ among countries and their effects on business
Learning Indicator: Mktg_3.1.3	Analyze the impact of specific marketing regulations on doing business both domestically and internationally
Learning Indicator: Mktg_3.1.4	Compare the relative merits of having more or less government regulation of marketing
Learning Indicator: Mktg_3.1.5	Identify the effects marketing regulation has had on specific industries

Mktg_3.2 Identify and explain how the economic environment influences/dictates marketing decisions.

Learning Indicator: Mktg_3.2.1	Determine the ways in which economic conditions, both domestically and internationally, affect marketing strategy
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Mktg_3.3 Identify and explain how special interest groups influence/dictate marketing decisions.

Learning Indicator: Mktg_3.3.1	Identify specific special interest groups concerned with marketing policy (e.g., consumer and labor groups)
Learning Indicator: Mktg_3.3.2	Describe the ways in which special interest groups affect marketing (e.g., pressure for government regulations, boycotts)
Learning Indicator: Mktg_3.3.3	Analyze the ways in which marketers may respond to the concerns of special interest groups

Idaho PTE Business Education Course with Essential Learning Outcomes and Learning Indicators

Course Title	BUSINESS MANAGEMENT		
SDPTE Course ID	BE 0150 (ME 0150)	IBED	IBED 12052

Mktg_3.4 Identify and explain how cultural differences influence/dictate marketing decisions.

Learning Indicator: Mktg_3.4.1 Identify specific differences in cultural norms and values that may influence marketing

Learning Indicator: Mktg_3.4.2 Describe how cultural differences, both domestically and internationally, affect each element of the marketing mix

Learning Indicator: Mktg_3.4.3 Demonstrate through case studies the effects of cultural differences on marketing

Mktg_3.5 Identify and explain how technology influences/dictates marketing decisions.

Learning Indicator: Mktg_3.5.1 Identify current technological advances affecting market strategy

Learning Indicator: Mktg_3.5.2 Explain the importance of having a technological edge over competition (e.g., faster to market with new products)

Learning Indicator: Mktg_3.5.3 Determine new ways of marketing products using emerging technologies (e.g., Internet, television shopping)

Learning Indicator: Mktg_3.5.4 Demonstrate the ability to use the latest technology in marketing activities

Mktg_3.6 Identify and explain how competition influences/dictates marketing decisions.

Learning Indicator: Mktg_3.6.1 Differentiate between direct and non-direct competition and how each affects marketing strategy

Learning Indicator: Mktg_3.6.2 Analyze the competition for a specific product or service and determine how its strengths and weaknesses will lead to identification of opportunities
