


Legend

•	The standard is clearly addressed by program activities.	
-	This standard potentially could be addressed as part of a <i>FIRST</i> ® program either by actions that the coach or teacher takes when working with the students or by conditions established by the program.	

Topic	Number	Standard	Class Pack	Team	
ACCT.1 Identify SDA Christian principles and values in correlation with accounting.					
Accounting	ACCT.1.1	Recognize God’s purpose in the dynamics of accounting.		-	
	ACCT.1.2	Explore God’s ownership of all things and role in the social, economic, and spiritual areas of accounting.		-	
	ACCT.1.3	Apply prayerfully biblical principles of SDA Christian morality, integrity, and ethical behavior to all aspects of accounting.		-	
	ACCT.1.4	Develop an SDA Christian approach toward financial accounting (stewardship, philanthropy, funding, etc.).		-	
	ACCT.2 Develop abilities in accounting.				
	ACCT.2.1	Develop critical and creative thinking skills (research, analysis, evaluation, correlation).	•	•	
	ACCT.2.2	Utilize cooperative learning skills (project-based activities and manual/computerized simulations).	•	•	
	ACCT.2.3	Develop self-management skills (individual responsibility, self-worth, sociability, time management, etc.).	•	•	
	ACCT.2.4	Use effective communication skills (speaking, writing, listening, using technology, etc.).	•	•	
	ACCT.3 Be able to apply accounting knowledge and skills.				
	ACCT.3.1	Read, research, analyze, write, and present using various sources (technology, financial reports, budgets, etc.).		•	
	ACCT.3.2	Identify key concepts and themes.			
	ACCT.3.3	Acknowledge the positive and negative implications of technological advances.	•		
	ACCT.3.4	Demonstrate ability to apply Generally Accepted Accounting Principles (GAAPs) with integrity.		•	
	ACCT.3.5	Assess personal applications and potential career opportunities.		-	
	ACCT.4 Be able to define and understand the role of accounting.				
	ACCT.4.1	Identify and define GAAPs.			-
	ACCT.4.2	Understand how accounting concepts influence and interpret the economy (indicators, trends, checks and balances, embezzlement, falsifying information, etc.).			-
	ACCT.5 Be able to understand, apply, and interpret accounting principles.				
	ACCT.5.1	Develop the vocabulary and ability to communicate in a contemporary accounting sense.	•	•	
ACCT.5.2	Understand the steps in the accounting cycle (journalizing, posting, trial balance, etc.)				
ACCT.5.3	Utilize the GAAPs within accounting activities (accounting equation, debit equals credit, etc.).				
ACCT.5.4	Prepare, interpret, analyze, and present financial statements (balance sheet, income statement, etc.).				
ACCT.5.5	Implement planning and control principles to evaluate the performance of an organization.		•		
ACCT.5.6	Apply differential analysis and present-value concepts to make decisions.				
ACCT.6 Be able to develop accounting skills for employment/personal purposes.					
ACCT.6.1	Utilize basic banking functions effectively for business/personal banking decisions.	•	•		

Introduction to Business

ACCT.6.2	Recognize the importance of payroll functions within the business/personal environment.		
ACCT.6.3	Demonstrate an understanding of business/personal taxation.		
ACCT.6.4	Develop an awareness of transferrable employability skills.		
ACCT.7 Be able to understand ethical and moral responsibilities in accounting.			
ACCT.7.1	Explain and apply high ethical standards in business/personal accounting (competence, confidentiality, integrity, and objectivity).	●	●
ACCT.7.2	Utilize God-given resources responsibly (philanthropy, avoidance of unnecessary debt, etc.).	-	-
ACCT.7.3	Assess and prayerfully examine ethically sound financial decisions.	-	-
IBUS.1 Identify SDA Christian principles and values in correlation with business.			
IBUS.1.1	Recognize God's purpose in the dynamics of business.		
IBUS.1.2	Explore God's ownership of all things and His role in the social, economic, and spiritual areas of business.		
IBUS.1.3	Apply prayerfully biblical principles of SDA Christian morality, integrity, and ethical behavior to all aspects of business.		
IBUS.2 Develop abilities in business.			
IBUS.2.1	Develop critical and creative thinking skills (research, analysis, evaluation, correlation).	●	●
IBUS.2.2	Utilize cooperative learning (project-based activities and manual/computerized simulations).	●	●
IBUS.2.3	Develop self-management skills (individual responsibility, self-worth, sociability, time management, etc.).	●	●
IBUS.2.4	Build effective communication skills (speaking, writing, listening, using technology, etc.).	●	●
IBUS.3 Be able to apply business knowledge and skills.			
IBUS.3.1	Read, research, analyze, write, and present using various sources (technology, business plans, budgets, etc.).	●	●
IBUS.3.2	Identify key concepts and themes.		
IBUS.3.3	Acknowledge the positive and negative implications of technological advances.	●	
IBUS.3.4	Demonstrate ability to apply business concepts with integrity. IBUS.3.5 Assess personal applications and potential career opportunities.		
IBUS.4 Be able to understand, apply, and evaluate business communication skills.			
IBUS.4.1	Demonstrate proficiency in keyboarding and written communication (formatting business documents, email, proposals, etc.).	-	-
IBUS.4.2	Apply interpersonal and teamwork skills to generate ethical solutions to business problems (presentations, customer service, leadership, etc.).	●	
IBUS.4.3	Evaluate appropriate technologies to enhance the effectiveness of business communication.		-
IBUS.5 Be able to understand, apply, and evaluate financial management decisions.			
IBUS.5.1	Develop, utilize, and evaluate a budget (personal and business).	●	●
IBUS.5.2	Use basic recordkeeping skills for financial management (checkbooks, investments, credit, etc.).		
IBUS.5.3	Apply and evaluate biblically-based ethical financial decision-making skills.		
IBUS.6 Be able to understand, apply, and evaluate economic systems.			
IBUS.6.1	Understand the effects of consumer needs/wants, supply/demand, and competition.		●
IBUS.6.2	Evaluate the factors of production and resource allocation and the effects on business decisions.	-	●
IBUS.6.3	Analyze and interpret data using statistical procedures, charts, graphs, and economic indicators.	●	●
IBUS.7 Be able to understand, apply, and evaluate marketing practices.			
IBUS.7.1	Describe the changing nature of marketing and the impact on individuals, businesses, and society.	-	●
IBUS.7.2	Evaluate the elements of marketing research (advertising, promotional mix, product value, etc.).		-
IBUS.7.3	Create and implement a biblically-based ethical marketing plan (development, forecasting, etc.)		-
IBUS.8 Be able to understand, apply, and evaluate entrepreneurship.			
IBUS.8.1	Recognize the role and characteristics of an entrepreneur.	●	●
IBUS.8.2	Design, implement, and evaluate a biblically-based ethical business plan.		●

	IBUS.8.3	Understand how the legal system affects the various forms of business ownership.	-	
IBUS.9 Be able to understand, apply, and evaluate business ethics.				
	IBUS.9.1	Understand ethical business concepts (integrity, confidentiality, etc.).	•	•
	IBUS.9.2	Assess and prayerfully examine biblically-based ethical business decisions.	•	•