

LCB File No. R108-03

**PROPOSED REGULATION OF THE
STATE BOARD OF EDUCATION**

Explanation: Matter *in italics* is new; matter in brackets [] is material to be omitted.

AUTHORITY: NRS 385.080

Section 1. NAC 389 is hereby amended as follows:

Section 2. *Business Education.* *Courses of study in business education should meet the appropriate standards based upon three levels: the content standard; performance standard; and the performance indicator. Standards for business education include competency-based, conceptual, and process perspectives based upon the following content areas: accounting, business law, communication, economics, entrepreneurship, finance, international business, management & business leadership, marketplace computation, marketing information systems and business technology, business service and innovation, and employability skills.*

Section 3. *Accounting.* *A course of study in accounting must include instruction designed to teach the pupil to demonstrate an understanding of accounting concepts and principles, which includes the accounting cycle, accounting process, financial statements, special applications, and interpretation and use of data. Students will:*

- 1. Demonstrate an understanding of accounting concepts and principles.*
- 2. Demonstrate an understanding of the accounting cycle and explain the purpose of each step.*
- 3. Demonstrate an understanding of the value of assets.*
- 4. Demonstrate an understanding of liabilities.*
- 5. Demonstrate an understanding of equity.*
- 6. Prepare, interpret, and analyze financial statements.*
- 7. Use planning and control principles to evaluate an organization's performance through differential analysis and present value concepts.*

Section 4. *Business Law.* *A course of study in business law must include instruction designed to teach the pupil to demonstrate an understanding of ethical and legal principles as they apply to their roles as citizens, consumers, employers, and employees. Students will:*

- 1. Demonstrate knowledge of the different sources of law as it relates to ethical and legal decisions.*
- 2. Be able to differentiate between criminal and civil law.*
- 3. Identify court structures at state and federal levels.*
- 4. Demonstrate an understanding of contractual relationships.*
- 5. Demonstrate an understanding of consumer law.*
- 6. Demonstrate an understanding of the role of agency and employment law as they relate to the national and international marketplace.*

7. *Demonstrate an understanding of laws affecting national and international business organizations.*
8. *Demonstrate an understanding of laws that apply to personal and real property.*
9. *Demonstrate an understanding of commercial paper, insurance, secured transactions, and bankruptcy.*
10. *Demonstrate an understanding of family law as it relates to domestic relations, wills and trust.*
11. *Demonstrate an understanding of the laws that apply to the environment and energy regulation.*

Section 5. Business Communications. *A course of study in business communications must include instruction designed to teach the pupil to demonstrate the ability to effectively communicate using a variety of oral, written, and listening techniques in social and business environments. Students will:*

1. *Demonstrate an understanding of oral communication.*
2. *Demonstrate how to effectively communicate in writing.*
3. *Be able to read for information, understanding, and appreciation.*
4. *Be able to apply effective employment communication skills.*
5. *Apply social communications skills in personal and professional situations.*
6. *Utilize technology to enhance effectiveness of communication.*
7. *Incorporate appropriate leadership, supervision, customer service strategies and personal ethics to communicate effectively with various business environments.*

Section 6. Economics. *A course of study in business economics must include instruction designed to teach the pupil to demonstrate an understanding of the allocation of resources, economic systems, institutions and incentives, markets and prices in the U. S. economy, market structures, productivity, the role of government, international economic concepts, and aggregate supply and demand. Students will:*

1. *Demonstrate an understanding of the allocation of resources.*
2. *Will demonstrate an understanding of economic systems.*
3. *Demonstrate an understanding of economics institutions and incentives.*
4. *Demonstrate an understanding of markets and prices in the U.S. economy.*
5. *Demonstrate an understanding of market structures and the effect they have on price and the quality of the goods and services produced.*
6. *Demonstrate an understanding of the importance of productivity.*
7. *Demonstrate an understanding of role of government in economic systems.*
8. *Demonstrate an understanding of international economic concepts including the role of trade, protectionism, and monetary markets in the global economy.*
9. *Demonstrate an understanding of supply and demand and analyze how the U.S. economy functions as a whole and describe macroeconomic measures of economic activity.*

Section 7. Entrepreneurship. *A course of study in entrepreneurship must include instruction designed to teach the pupil to demonstrate an understanding of the unique characteristics of entrepreneurs, and describe the business plan components necessary to design and launch a successful business venture. Students will:*

- 1. Demonstrate knowledge of entrepreneurship characteristics.*
- 2. Demonstrate knowledge of business plan components including marketing.*
- 3. Demonstrate knowledge of entrepreneurial finance.*
- 4. Demonstrate knowledge of entrepreneurial management.*
- 5. Demonstrate knowledge of legal requirements of business ownership.*

Section 8. Finance. *A course of study in finance must include instruction designed to teach the pupil to demonstrate an understanding of all money matters relating to managing one's personal and business financial affairs. Students will:*

- 1. Demonstrate an understanding of rational decision making as it applies to the roles of citizens, workers, businesses and consumers.*
- 2. Demonstrate an understanding of financial budgeting and planning.*
- 3. Gain an understanding of saving and investment options for individuals and businesses.*
- 4. Demonstrate an understanding of financial institutions and banking procedures.*
- 5. Demonstrate an understanding of factors that affect the choice of credit, the cost of credit and the legal aspects of using credit.*
- 6. Demonstrate an understanding of protecting against risk and financial loss.*

Section 9. International Business. *A course of study in international business must include instruction designed to teach the pupil to demonstrate an awareness of the interrelatedness of the social, cultural, ethical, economic, political, legal, communication, trade, human resource management, marketing, finance, forms of ownership, and entrepreneurial factors that affect international business. Students will:*

- 1. Explain the role and impact of international business and analyze how it affects business at the local, state, national, and international level—including geography, travel considerations, and career opportunities.*
- 2. Demonstrate knowledge of the social, cultural, ethical, political, legal, and economic factors that shape and impact the international business environment.*
- 3. Demonstrate an understanding of the communication strategies necessary for effective international relations.*
- 4. Demonstrate an understanding of the balance of trade concepts to the import/export process.*
- 5. Demonstrate an understanding of challenges in operations and human resource management in international business.*
- 6. Apply marketing principles to international business.*
- 7. Demonstrate an understanding of the concepts, role, and importance of international finance and risk management.*
- 8. Will identify forms of business ownership and entrepreneurial opportunities available in international business.*

Section 10. Management & Business Leadership. *A course of study in management and business leadership must include instruction designed to teach the pupil to demonstrate an understanding of management theories and functions, business organizations, human resources including organized labor, operations and information management, financial*

decision making based upon industry analysis, and ethical business leadership skills and practices. Students will:

- 1. Demonstrate knowledge of management theories and functions.*
- 2. Demonstrate an understanding of business organizations.*
- 3. Demonstrate an understanding of human resources including organized labor.*
- 4. Demonstrate an understanding of personal management skills in order to function effectively and efficiently in a business environment.*
- 5. Demonstrate an understanding of operations and information management.*
- 6. Demonstrate an understanding of financial decision-making based upon industry analysis.*
- 7. Demonstrate an understanding of ethical business leadership skills and practices.*

Section 11. Marketplace Computation. *A course of study in business math must include instruction designed to teach the pupil to demonstrate competency in applying mathematical foundations, number relationships and operations, patterns, functions and algebra, measurements, statistics, probability, and problem solving applications. Students will:*

- 1. Demonstrate an understanding of basic mathematical foundations.*
- 2. Demonstrate an understanding of how to solve problems involving whole numbers, decimals, fractions, percents, ratios, averages, and proportions.*
- 3. Demonstrate an understanding of using algebraic operations to solve problems.*
- 4. Demonstrate an understanding of the use of common international standards of measurement when solving problems.*
- 5. Demonstrate an understanding of analyzing and interpreting data using common statistical procedures.*
- 6. Demonstrate an understanding of using mathematical procedures to analyze and solve business problems.*

Section 12. Marketing. *A course of study in business marketing must include instruction designed to teach the pupil to demonstrate an understanding of marketing foundations, consumer behaviors, external factors, the market mix, marketing research and marketing plan. Students will:*

- 1. Demonstrate an understanding of marketing foundations.*
- 2. Demonstrate an understanding of the characteristics motivations and behavior of consumers.*
- 3. Demonstrate an understanding of the influence of external factors on marketing.*
- 4. Demonstrate an understanding of the marketing mix.*
- 5. Demonstrate an understanding of the role of marketing research in decision making.*
- 6. Demonstrate and understanding of the elements, design, and purpose of marketing plan.*

Section 13. Information Systems and Business Technology. *A course of study in Information Systems and Business Technology must include instruction designed to teach the pupil to demonstrate an understanding of computer-based information systems and technology as applied to personal and business environments. Students will:*

- 1. Demonstrate knowledge of the impact of technology on society.*

2. *Demonstrate knowledge of current and emerging computer architecture including use of input technologies appropriately to enter and manipulate text and data; configure, install, and upgrade hardware; diagnose and repair hardware problems.*
3. *Demonstrate knowledge of using various types of operating systems, environments, and utilities.*
4. *Demonstrate knowledge of application software including identification, evaluation, selection, installation, use and upgrade situations; diagnosing and problem solving; technology components relating to major business functions.*
5. *Demonstrate the ability to gather, evaluate, use, and cite information from information technology sources.*
6. *Demonstrate an understanding of database management systems.*
7. *Demonstrate an understanding of programming and application development.*
8. *Demonstrate an understanding of communications and information infrastructures.*
9. *Demonstrate an understanding of network applications.*
10. *Demonstrate an understanding of systems analysis and design and information technology planning and acquisition.*
11. *Demonstrate an understanding of technical support and training.*
12. *Demonstrate an understanding of risk management policies and procedures for information technology, and follow policies for managing privacy and ethical issues in a technological based society.*

Section 14. Business Services and Innovation. *A course of study in Business Services and Innovation must include instruction designed to teach the pupil to demonstrate an understanding of evolving business environments in the 21st Century. Students will:*

1. *Demonstrate an understanding of e-commerce and its impact on society including legal and ethical issues.*
2. *Demonstrate an understanding of the service industry and its role in the local, state and national economies of the 21st Century.*
3. *Demonstrate an understanding of technological advances, scientific discoveries, inventions, and their impact on business.*
4. *Demonstrate an understanding of the change in the human perspective including new relationships and cultural exchanges relating to the virtual business environment*

Section 15. Employability Skills. *A course of study in Business Education must include instruction designed to teach the pupil to achieve competence in workplace readiness, career development and lifelong learning. Students will:*

1. *Demonstrate problem solving and critical thinking skills.*
2. *Demonstrate the ability to speak, write, and listen effectively.*
3. *Demonstrate the ability to select, apply, and maintain appropriate technology.*
4. *Demonstrate leadership, teamwork, and sound workplace ethics.*
5. *Demonstrate the ability to effectively manage resources in high-performance workplaces.*
6. *Demonstrate career planning, job retention, and lifelong learning skills.*

The following sections are hereby deleted:

Section 16. ~~[NAC 389.542 Accounting and computing. A course of study in accounting and computing must include instruction designed to teach the pupil to do the following:~~

- ~~—1. Develop an understanding of the principles of accounting.~~
- ~~—2. Apply the ability to maintain a system of double entry accounting and the accounting cycle.~~
- ~~—3. Develop a vocabulary of terminology relating to accounting.~~
- ~~—4. Apply the principles of accounting to personal and business accounts.~~
- ~~—5. Apply the principles of accounting using computers and calculators.]~~

Section 17. ~~[NAC 389.544 Typing. A course of study in typing must including instruction designed to teach the pupil to do the following:~~

- ~~—1. Demonstrate the ability to type by touch.~~
- ~~—2. Demonstrate the proper use and care of the typewriter.~~
- ~~—3. Develop typing speed and accuracy.~~
- ~~—4. Edit, arrange and type letters, tabulate material and type accurately manuscripts and forms for business.~~
- ~~—5. Use correct English.~~
- ~~—6. Compose on the typewriter.~~
- ~~—7. Develop a vocabulary of terminology relating to typing.]~~

Section 18. ~~[NAC 389.546 General clerical skills. In addition to the instruction required for a course in typing, a course of study in general clerical skills must include instruction designed to teach the pupil to do the following:~~

- ~~1. File and retrieve information correctly using alphabetic, geographic, subject and numeric systems.~~
- ~~—2. Use the telephone properly.~~
- ~~—3. Process mail properly and efficiently.~~
- ~~—4. Use equipment for reproduction properly.~~
- ~~—5. Demonstrate skill and accuracy in using equipment to compute basic arithmetic problems frequently encountered in an office.]~~

Section 19. ~~[NAC 389.548 Secretarial skills. In addition to the instruction required for a course in typing, a course of study in secretarial skills must include instruction designed to teach the pupil to do the following:~~

- ~~—1. Recognize the priorities for performing jobs in an office.~~
- ~~—2. Compose correspondence and reports.~~
- ~~—3. Transcribe from a dictating machine, using correct English.~~
- ~~—4. Take dictation accurately.~~
- ~~—5. Transcribe on a typewriter or word processor from shorthand or a dictating machine, using correct English.~~
- ~~—6. Demonstrate a high level of ability to proofread and make corrections.~~
- ~~—7. Make decisions and work independently.~~
- ~~—8. Develop familiarity with terminology of communications and with various services which provide communication.~~
- ~~—9. Demonstrate speed and accuracy in locating information by using reference materials.~~

~~—10. Explain how to analyze and communicate information displayed in fiscal and statistical reports.]~~

Section 20. ~~[NAC 389.550 General business. A course of study in general business must include instruction designed to teach the pupil to do the following:~~

- ~~—1. Demonstrate the ability to type by touch.~~
- ~~—2. Demonstrate proper use and care of a typewriter.~~
- ~~—3. Develop typing speed and accuracy at:~~
 - ~~—(a) A speed sufficient for personal use; or~~
 - ~~—(b) A speed sufficient for progression to the second year of typing.~~
- ~~—4. Correctly type letters, manuscripts and forms.~~
- ~~—5. Proofread and edit.~~
- ~~—6. Compose on the typewriter.~~
- ~~—7. Develop a vocabulary of the terminology used in business.~~
- ~~—8. Develop skills and knowledge used as a consumer.~~
- ~~—9. Identify the organization of American businesses.~~
- ~~—10. Understand personal income and budgeting.~~
- ~~—11. Recognize the importance of transportation and communication.~~
- ~~—12. Develop skill in preparing an income tax return.~~
- ~~—13. Evaluate the usefulness of software, hardware and peripherals to meet personal needs.~~
- ~~—14. Show an awareness of the accessibility of the retrieval of information through telecommunications.~~
- ~~—15. Demonstrate familiarity with introductory programming.~~
- ~~—16. Explain the concept of manipulation of information using a spreadsheet.~~
- ~~—17. Create, manipulate and make projections by using a commercial program with a spreadsheet.~~
- ~~—18. Understand the concept and purpose of word processing.~~
- ~~—19. Create, edit, store, retrieve and print text using a commercial program for word processing.~~
- ~~—20. Create, store and retrieve personal files by using a program with a commercial database.~~
- ~~—21. Access a commercial database or a simulated database using telecommunications, if available.~~
- ~~—22. Recognize a person's legal rights and responsibilities in business and the resources for using those rights and responsibilities.~~
- ~~—23. State the purpose of and uses for common legal documents.~~
- ~~—24. Identify the legal implications of various business transactions.~~
- ~~—25. Explain characteristics of the free enterprise system and demonstrate an appreciation of how they relate to business law.~~
- ~~—26. Demonstrate the skills involved in making decisions and apply them to solve frequently encountered situations.~~
- ~~—27. Explain how legislation and judicial decisions reflect upon society.~~
- ~~—28. Identify the basic kinds of economic systems.~~
- ~~—29. Describe the essential elements of the free enterprise system including supply and demand and competition and profits.~~
- ~~—30. Describe the role of business, labor, government and each person in the economic system.~~
- ~~—31. Understand economic risks.~~

- ~~—32. Describe various plans of insurance.~~
- ~~—33. Understand the interaction necessary among business, government and labor.]~~

Section 21. ~~[NAC 389.552 Processing business data. A course of study in processing business data must include instruction designed to teach the pupil to do the following:~~

- ~~—1. Describe how data is processed by computers.~~
- ~~—2. Apply the terminology used in processing business data.~~
- ~~—3. Develop control by touch of a keyboard of a computer, including speed and accuracy.~~
- ~~—4. Operate a computer and auxiliary equipment.~~
- ~~—5. Proofread, correct errors and make editorial changes in data on the video display.~~
- ~~—6. Use software.~~
- ~~—7. Analyze a problem, write a program, test the program and assemble the documentation.]~~

Section 22. ~~[NAC 389.554 Word processing. A course of study in word processing must include instruction designed to teach the pupil to do the following:~~

- ~~—1. Demonstrate how data is processed on a word processor or a computer, or both, using programs or software.~~
- ~~—2. Apply terminology used in word processing.~~
- ~~—3. Operate a word processor or a computer using programs for word processing, including the operation of auxiliary equipment.~~
- ~~—4. Proofread, edit, correct errors and make editorial changes in data presented on the video display.~~
- ~~—5. Compose at the keyboard.~~
- ~~—6. Develop a vocabulary of the terminology of word processing.]~~