

Massachusetts Tests for Educator Licensure™
Test Objectives
Field 19: Business

SUBAREAS:

BUSINESS MANAGEMENT
ACCOUNTING
BUSINESS TECHNOLOGY AND INFORMATION SYSTEMS
ECONOMICS AND FINANCE
BUSINESS KNOWLEDGE AND EMPLOYMENT

BUSINESS MANAGEMENT

0001 Understand functions of business management.

For example: the role of management in business; principles and procedures related to planning, controlling, organizing, staffing, and directing; and applications of principles and procedures to meet specified organizational goals and solve business-related problems (e.g., related to finance, marketing, sales, inventory, technology, personnel, workplace environment).

0002 Understand organizational, group, and individual behaviors and their relationship to business management.

For example: the principles and business applications of social and behavioral theories and concepts in organizations (e.g., corporate culture, change theory, formal and informal organizations), groups (e.g., ergonomics, group dynamics, work groups, motivation and leadership styles), and individuals (e.g., strategies for conflict resolution, factors contributing to worker morale and motivation).

0003 Understand human resource management and development.

For example: the role of human resource management within an organization; the methods, function, and importance of training and staff development (e.g., continuing education, diversity training); the effects of various personnel decisions and actions (e.g., restructuring, job descriptions, job analysis, personnel evaluations, interviews, hiring and firing decisions); and legal issues related to human resource management (e.g., EEOC regulations, contract issues, unions, labor negotiations).

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0004 Understand issues related to ethical and social responsibility in business.

For example: business situations that involve ethical considerations (e.g., conflict of interest, worker privacy, use of technology, environmental impact); factors affecting ethical decisions in given business situations, including international situations; the function of public relations in business; and factors affecting public relations decisions in given business situations (e.g., community goodwill, corporate philanthropy, cost-benefit analysis, political considerations, private-public partnerships).

0005 Understand principles of business law and the legal environment of business.

For example: the acquisition, ownership, and disposition of businesses; employment laws and regulations (e.g., working conditions, insurance requirements, wage regulations, employee contracts); consumer and environmental laws and regulations; legal issues related to technology systems (e.g., intellectual property, copyright and piracy, restrictions commonly placed on computer software packages, network licenses); and the roles of the U.S. and international legal systems in business regulation (e.g., regulatory agencies, Uniform Commercial Code, antitrust laws, tariffs).

0006 Understand business marketing decisions.

For example: social, cultural, and economic factors affecting marketing decisions (e.g., market demographics, local economy); the collection and interpretation of demographic data and its application to marketing situations and decisions (e.g., price, place, promotion, product, people, profit); and other factors that influence the success of a given marketing venture.

ACCOUNTING

0007 Understand basic principles and applications of accounting.

For example: the functions and purposes of accounting procedures in a business environment; the accounting equation; the accounting cycle; accounting principles; functions of accounting documents; accounting software; and quantitative and qualitative characteristics of accounting (e.g., reliability, relevance, accuracy).

0008 Understand procedures for processing accounting data.

For example: relationships among the components of the accounting cycle; the analysis of source documents; procedures for journalizing and posting transactions; procedures for adjusting and closing entries; and the preparation of reconciliations, financial statements, and trial balances.

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0009 Understand advanced accounting concepts and procedures.

For example: the calculation of financial ratios (e.g., profit margin, return on equity, long-term debt ratio); concepts related to partnership and corporation accounting; and concepts and procedures related to inventory, payroll, depreciation, disposal of assets, intangible assets, etc.

0010 Understand principles, processes, and procedures related to financial statements.

For example: types and characteristics of financial statements; the use of financial statements in decision making; the interpretation of ratios; and the use of financial statements in preparing and analyzing budgets.

BUSINESS TECHNOLOGY AND INFORMATION SYSTEMS

0011 Understand business communications.

For example: business terminology; note-taking systems; procedures for writing business documents; appropriate styles and media for given types of business communications and for delivering various types of written and oral messages (e.g., good news, bad news, directive, persuasive); strategies for preparing and delivering oral presentations and reports (e.g., adapting presentations to different audiences, designing appropriate multimedia support materials); strategies for international business communications; and strategies for ensuring that communications are bias free (e.g., based on gender, sexual orientation, race, ethnicity, religion, age, disability, or cultural, economic, or geographic background).

0012 Understand basic principles and terminology related to computer technology.

For example: terminology related to computer technology; types, characteristics, and features of computer hardware and software; computer authoring/programming; features of and relationships among computer input devices, output devices, processing units, network systems, and storage units; and procedures for selecting, operating, and maintaining computer hardware and software.

0013 Understand principles and procedures related to information processing and information processing systems.

For example: strategies and techniques for using business software applications (e.g., keyboarding, word processing, database management, simulations, spreadsheet, presentation software); characteristics and uses of multimedia systems and desktop publishing applications; factors involved in linking software applications; and characteristics and potential uses of virtual reality systems.

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0014 Understand principles and procedures related to telecommunications and applications of telecommunications in business.

For example: the components and operating principles of telecommunications systems; terms related to telecommunications (e.g., satellites, wide area network, ground stations, Internet, download, uplink, cell, relay, modem); and the analysis of business situations and problems to determine appropriate telecommunications solutions (e.g., teleconferencing, on-line services, electronic mail, telecommuting).

0015 Understand principles and procedures related to ethics, security, and data integrity in technology systems.

For example: procedures related to information security (e.g., passwords, voice imprinting, virus checking, user rights); issues related to electronic privacy and the sharing and gathering of information; issues related to generating, maintaining, and selling data files; procedures for ensuring the accuracy and integrity of electronic data; procedures for recovering data; and issues related to ownership of software and ideas (e.g., intellectual properties, copyrights, software piracy).

ECONOMICS AND FINANCE

0016 Understand basic principles and applications of macroeconomics.

For example: the relationships between economic and political systems; mechanisms by which the U.S. money supply is regulated; U.S. and international banking systems and their functions; principles of international trade and finance; aggregate supply and demand; basic principles of monetary and fiscal policy; methods of measuring economic growth and factors that influence economic growth; and methods of measuring domestic output and unemployment, inflation, and deflation rates.

0017 Understand basic principles and applications of microeconomics.

For example: the basic characteristics of economic systems; characteristics and principles of capitalism; characteristics and effects of monopolies and oligopolies; the effects of market and consumer demand; economics of the firm (e.g., law of diminishing returns, production costs, competition, efficiency, profit maximization); principles of supply and demand; labor markets; marginal revenue/cost analysis; and factors that affect international trade and economics (e.g., trade barriers, trade agreements, monetary exchange rates).

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0018 Understand basic principles of consumer economics and finance.

For example: types and characteristics of investment, savings, and retirement options; personal finance management (e.g., loans, credit management, budgeting, installment plans); risk management (e.g., insurance policies, security procedures); and legal and practical issues related to consumers (e.g., consumer rights, advertising and sales techniques, comparison shopping).

0019 Apply techniques of quantitative analysis in business situations.

For example: computation of problems involving basic mathematical operations (e.g., addition, subtraction, multiplication, and division); computation of problems involving fractions, decimals, and percents; procedures and technologies for creating and interpreting charts and graphs; procedures for estimating and forecasting; basic principles of measurement and statistics; creation, manipulation, and interpretation of descriptive and inferential statistics; use of quantitative processes in quality control systems (e.g., determining limits of acceptability using tolerances, using sampling techniques and sampling data); and procedures for reporting and interpreting quantitative aspects of case studies.

BUSINESS KNOWLEDGE AND EMPLOYMENT

0020 Understand relationships among business knowledge, employment, and business careers.

For example: types and characteristics of business careers; personal characteristics associated with success in particular business careers; procedures for résumé writing and for writing letters of application; interviewing skills; procedures for documenting employment credentials (e.g., portfolios, passports, skills certificates); employee rights and responsibilities; appropriate work habits; and diversity issues in the workplace.

0021 Understand state and federal laws and regulations related to issues in the workplace.

For example: state and federal agencies (e.g., OSHA, EEOC) and laws (e.g., Americans with Disabilities Act, discrimination policies, Affirmative Action) related to the workplace; environmental, health, and safety issues in the workplace; and advantages and disadvantages of various corporate benefits and policies.

0022 Understand principles and procedures related to entrepreneurship.

For example: advantages and disadvantages of business ownership; characteristics of entrepreneurs; the development and use of a business plan; factors, procedures, and issues in starting up a business (e.g., market analysis, risk taking, demographics, financing); and procedures for starting, buying, and operating franchises.