



Business - Certificate

PLAR Candidate Guide

Prior Learning Assessment and Recognition (PLAR)

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Prior learning credit options at Saskatchewan Polytechnic

See [Get Credit for What you Know](#) for important information about all options to get credit for prior learning at Sask Polytech, including PLAR, transfer credit, Canadian Armed Forces credit, and equivalency credit.

How to navigate this document

This document contains links to other document sections or webpages. To return to where you were from another section in this document, press the *ALT* key and *left arrow* key at the same time. To return to this webpage from another webpage, close the other webpage or click back on the browser tab for this document.

Contents of this guide

This guide contains the following specific PLAR information and tools for this program

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A. PLAR fees

Fees for PLAR challenges are set to cover our costs for consultation, assessment, and related administrative tasks. PLAR fees are non-refundable and non-transferrable.

The PLAR fees policy is subject to change for each new academic year. Please see the **Cost** section on the [PLAR webpage](#) for current fee information.

B. PLAR eligibility and options

To be eligible for PLAR you must consult with the [PLAR contact person](#) and be approved for PLAR assessment.

Course pre-requisites and co-requisites

Some courses have one or more other courses that must be completed first (pre-requisite) or at the same time (co-requisite). See [course outlines](#) in this guide to identify any pre- or co-requisites for each course. Discuss with your [PLAR contact person](#) how to deal with courses with co-requisites.

Block assessment

Some programs may assess a cluster of courses together in one block, which may save you time and effort. Ask the [PLAR contact person](#) whether there are any block assessment options in this program.

C. Dates when PLAR assessment is available

PLAR assessment for this program is available from Sept 1 to June 15 in each academic year.

All PLAR assessments must be completed by June 15 of each academic year.

D. Special directions for this program

1. **Review** the [PLAR process and FAQs](#) and the information in this guide.
2. **Self-rate** your learning for each course using the [Course Outlines](#) in this guide.
3. **Consult** with the [PLAR contact person](#) for PLAR approval. Be prepared to provide your resume, course self-ratings (see [section F](#)), and a partially completed [PLAR application](#). If you are approved for PLAR, the contact person will sign your PLAR application and explain next steps.
4. **Register** for PLAR at [Registration/Enrolment Services](#) once you have signed approval on your [PLAR Application Form](#). The PLAR fee will be added to your student account.
5. **Finalize** an assessment plan with your assigned assessor.
6. **Complete** assessment before your PLAR registration expires.

E. PLAR contact person

Contact one of the Program Heads below to arrange a consultation **after** you have read this guide and [general PLAR information](#) **and** rated yourself for each course (see next section). Consultation may be by phone, online, or in person.

Be prepared to provide your resume, course self-ratings, and a partially completed [PLAR application](#). If agreement is reached to go ahead with PLAR, the contact person will sign approval on your PLAR application and explain the next steps. Admission to the program is required before you can register for PLAR.

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F. Self-rating course outlines

Clicking on a course code below opens a page where you can rate yourself on the knowledge and skills assessed for PLAR credit. For Arts & Sciences courses, clicking on the course code opens another PLAR guide. The [PLAR contact person](#) for this program will refer you to another person to discuss PLAR for courses delivered by Arts & Sciences or another program/department.

COURSE CODE	COURSE NAME	Delivered by another department/program
Semester 1		
ACCT 122	Introductory Financial Accounting 1	
ADMN 220	Organizational Behaviour	
BCOM 105	Business Communications	
BUS 104	Introduction to Business	
COMP 120	Business Solution Software	
ECON 120	Microeconomics	
Semester 2		
HR 120	Introduction to Human Resource Management	
LAW 220	Commercial Law	
MATH 139	Business Mathematics	Arts and Sciences
MKTG 120	Marketing	
And one of the following 2 courses		
ACCT 125	Introductory Financial Accounting II	
ACCT 225	Managerial Accounting	
And one of the following 3 courses		
ACCT 136	Automated Accounting	
FIN 100	Personal Finance	
INS 100	Principles and Practices of Insurance	
MGMT 108	Introduction to Sport Management	

ACCT 122 – Introductory Financial Accounting 1

Your studies will focus on an introduction to financial accounting designed to provide you with accounting skills to handle business transactions. The course will include bookkeeping techniques, accounting for a merchandising concern and control over cash and receivables. ACCT 122 is a companion to ACCT 125 (Introductory Financial Accounting 2) which continues the study of basic financial accounting.

Credit unit(s): 5.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Describe accounting and its uses.			
2. Apply the “Accounting Equation” to business transactions.			
3. Prepare business transactions for a service company.			
4. Prepare period-end adjustments.			
5. Implement period-end accounting procedures.			
6. Demonstrate accounting for a merchandising company.			
7. Apply alternative methods of valuing inventories.			
8. Apply procedures for internal control over cash.			
9. Prepare transactions relating to receivables.			
10. Describe ethical accounting practices.			

ADMN 220 – Organizational Behaviour

You will study human behaviour in organizations and develop the skills needed to deal with people at work. Your studies include content on individual behaviour, values, interpersonal relationships and communications, groups and team dynamics, organizational culture, leadership, and change. You will study these aspects of human behavior within the context of diverse formal organizations.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Describe organizational behaviour.			
2. Describe organizational culture.			
3. Discuss diversity in organizations.			
4. Explain how emotions shape our behaviour.			
5. Explain how personality and values influence behavior.			
6. Discuss how perception influences the decision-making process.			
7. Apply various motivational models to improve performance.			
8. Demonstrate effective teambuilding skills.			
9. Use the appropriate leadership style in a situation using leadership theory.			
10. Explain how power and organizational politics relate to performance.			
11. Explain conflict management.			
12. Explain organizational change and strategies to overcome resistance to change.			

BCOM 105 – Business Communications

You will develop fundamental employability skills through the study of the principles of communication and active listening techniques. The course content includes the development of effective writing skills and formatting. You will apply the principles and skills by writing business messages for positive, negative and persuasive purposes. You will examine ways to apply communication skills to cross-cultural and Indigenous situations. You will learn to apply effective presentation skills when delivering oral presentations. You will write business reports.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Use the communication process.			
2. Write grammatically correct sentences and paragraphs.			
3. Use research information.			
4. Apply business writing principles.			
5. Explain active listening techniques.			
6. Discuss the importance of Indigenous and intercultural awareness in communications.			
7. Use presentation skills.			
8. Write business reports.			

BUS 104 – Introduction to Business

You will be introduced to fundamentals of business. You will study structures, activities and forces that impact businesses. The course will explore the importance of ethical business practices, corporate social responsibility, and economic diversity in the global economy. You will begin your exploration of the functional business areas of leadership, human resources, operations, marketing, accounting, finance, and entrepreneurship. The course will prepare you for further study in these areas and others. You will work on a business case and prepare a simple business plan.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

Use a checkmark (✓) to rate yourself as follows for each learning outcome		Competent	Learning	None
Competent:	I can apply this outcome without direction or supervision.			
Learning:	I am still learning skills and knowledge to apply this outcome.			
None:	I have no knowledge or experience related to this outcome.			
1.	Describe the language and environment of Canadian business.			
2.	Discuss the importance of ethics and social responsibility in Canadian business.			
3.	Explain the role of Canadian businesses and diverse consumers in a global economy.			
4.	Identify options and structures for organizing a business to achieve a specific organizational goal.			
5.	Describe the nature of management and leadership in an effective business.			
6.	Review the opportunities for entrepreneurship and small business.			
7.	Recognize the importance of human resources in Canadian business.			
8.	Discuss the role of marketing in Canadian business.			
9.	Describe accounting and finance for Canadian business.			
10.	Apply business concepts to a business case and through the preparation of a business plan.			

COMP 120 – Business Solution Software

Your studies will focus on the practical use of File Management, Outlook, Word, PowerPoint, and Excel from the Microsoft Office Professional software suite. You will learn a wide range of skills from intermediate to advanced in each of the applications.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Use the Windows environment.			
2. Apply best practices in managing Microsoft Outlook.			
3. Create business documents using Microsoft Word.			
4. Create business presentations using Microsoft PowerPoint.			
5. Use Microsoft Excel formulas and functions.			
6. Construct a chart from an Excel data sheet.			
7. Use Microsoft Excel tables.			
8. Manipulate multiple Excel worksheets and workbooks.			

ECON 120 - Microeconomics

Your studies will focus on an introduction to microeconomics. You will learn how individuals, businesses and governments make decisions in a world of scarce resources and unlimited wants. You will study how production and consumption choices are made in a market economy. You will learn to analyze economic fundamentals in supply, demand, costs, response to price changes, and income distribution. Finally, you will gain an understanding of the most common market structures along with their price and output determination in the Canadian economic marketplace.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

Use a checkmark (✓) to rate yourself as follows for each learning outcome		Competent	Learning	None
Competent:	I can apply this outcome without direction or supervision.			
Learning:	I am still learning skills and knowledge to apply this outcome.			
None:	I have no knowledge or experience related to this outcome.			
1.	Describe the nature and methods of microeconomics while explaining the economizing problem society faces.			
2.	Describe common economic systems.			
3.	Demonstrate price equilibrium changes using the laws of demand and supply including their determinants.			
4.	Compute price elasticity of demand and supply.			
5.	Describe economic phenomena that affect the market system.			
6.	Compute the costs of production for a single firm.			
7.	Determine price and output levels under the perfectly competitive market structure in the short run and long run.			
8.	Determine price and output levels under the monopolistic market structure.			
9.	Explain the characteristics of monopolistically competitive firms and industries and oligopolistic firms and industries.			

ACCT 125 - Intro Financial Accounting 2

Your studies will focus on an introduction to financial accounting building on the skills you learned in ACCT 122 (Introductory Financial Accounting 1). Your studies include these topics: accounting for property, plant and equipment assets, current and non-current liabilities, partnerships, and corporations and accounting for payroll. In addition, you will learn to prepare a cash flow statement, perform ratio analysis, and explore ethical issues.

Credit unit(s): 5.0
Prerequisites: ACCT 122
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Apply techniques to account for property, plant, and equipment assets.			
2. Express accounting approaches for intangible assets.			
3. Describe the accounting treatments for current liabilities.			
4. Express the accounting approaches for non-current liabilities.			
5. Describe the accounting treatments for partnership transactions.			
6. Summarize corporate transactions.			
7. Prepare a cash flow statement.			
8. Perform ratio analysis of financial statements.			
9. Demonstrate accounting for payroll.			
10. Debate ethical considerations in accounting.			

ACCT 136 – Automated Accounting

Using an automated accounting software package, you will learn how to enter transactions into journals (general, purchase, payments, sales, cash receipts and payroll) and ledgers (general, accounts receivable, accounts payable and payroll), learn to account for inventory, and learn to prepare banking records. You will also prepare the initial automated accounting setup for use by a company.

Credit unit(s): 4.0
Prerequisites: ACCT 105 or ACCT 122
Co Requisites: none
Equivalent course(s): none

Use a checkmark (✓) to rate yourself as follows for each learning outcome		Competent	Learning	None
Competent:	I can apply this outcome without direction or supervision.			
Learning:	I am still learning skills and knowledge to apply this outcome.			
None:	I have no knowledge or experience related to this outcome.			
1.	Enter transactions in the General Journal.			
2.	Enter transactions in the Purchases and Payments Journals.			
3.	Enter transactions in the Sales and Cash Receipts Journals.			
4.	Enter payroll transactions.			
5.	Enter inventory transactions.			
6.	Design an accounting system for a small business.			
7.	Enter payroll records.			
8.	Enter quotes and orders.			
9.	Enter banking transactions.			

ACCT 225 – Managerial Accounting

Your studies will provide an introduction to the fundamentals of managerial accounting. You will use cost concepts, manufacturing accounting, cost allocation and budgeting processes, and you will be able to employ appropriate managerial accounting techniques for decision making.

Credit unit(s): 5.0
Prerequisites: ACCT 122
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Define basic management accounting terms and concepts.			
2. Record cost flow information in financial schedules.			
3. Use a basic job-order costing system.			
4. Use cost behaviour analysis to account for costs incurred by a business organization.			
5. Use Cost-Volume-Profit Analysis as a decision-making tool.			
6. Use financial performance measurement information to evaluate business divisions.			
7. Apply cost flow information to budget process documents.			
8. Interpret variances using flexible budgeting tools.			
9. Employ appropriate managerial accounting techniques for decision making in a business environment.			

FIN 100 – Personal Finance

You will explore concepts related to planning and managing personal finances. You will develop the knowledge and decision-making tools to help you make sound financial decisions and/or provide advice to others. Your studies will introduce concepts in banking, deposit accounts, investing, tax and retirement planning. You will explore the uses and misuses of personal credit and review the importance of insurance and estate planning. You will apply the skills and knowledge that you develop in a wide variety of real-world situations.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Discuss the personal financial planning process.			
2. Recognize the importance of personal financial statements and budgeting in successful money management.			
3. Identify tax concepts that impact personal financial planning.			
4. Explain various strategies for managing personal financial asset liquidity.			
5. Recognize the importance of various forms of credit as part of a well-developed financial plan.			
6. Review the significance of insurance in personal finance.			
7. Recognize the fundamentals of investing.			
8. Explain the value and purpose of retirement and estate planning.			

HR 120 – Introduction to Human Resource Management

Your studies will focus on an overview of human resource management and practices. You will discuss and apply the concept of job analysis: planning, recruiting, and selection processes; training, developing and compensation considerations, and management performance and labour relations. You will discuss employee and organizational ethics throughout the course, and your studies will emphasize the use of human resource management to achieve high organizational performance.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Describe how an organization utilizes various systems and the management of human resources to achieve its objectives.			
2. Explain the legal and ethical responsibilities of both an organization to its employees and the employees to the organization.			
3. Apply the concepts of analyzing work and designing jobs.			
4. Discuss the process for planning and recruiting a representative workforce to meet an organization's strategy.			
5. Describe the elements of the selection process.			
6. Explain how training and development can impact employee and organizational effectiveness.			
7. Explain how performance management contributes to organizational efficiency and effectiveness.			
8. Describe the strategies of the total rewards model that is designed to attract, motivate, and retain employees.			
9. Discuss the employment relationship in a unionized setting.			
10. Explain the contributions and effectiveness of human resource management on a high-performance organization.			

INS 100 – Principles and Practices of Insurance

Your studies will introduce the principles and practices of the insurance industry. You will examine the multi-faceted nature of the insurance business, develop an understanding of risk and strategies to respond to it, and examine contract law as it relates to the industry. You will be introduced to the terms and practices of the insurance business.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Outline the five main steps in the risk management process.			
2. Describe the primary function and the five secondary functions of insurance.			
3. Explain how federal and provincial/territorial governments exercise controls to protect insurance consumers and safeguard insurer solvency.			
4. Discuss the three principles that reinforce indemnity.			
5. Explain the purpose of the provisions commonly found in insurance policy and common insurance documents.			
6. Describe the different types of insurance providers.			
7. Explain how agents and brokers are regulated in respect to qualifications, licensing, operating requirements, and license renewal.			
8. Identify the relevant information commonly requested on insurance applications.			
9. Describe the key functions within the claims process.			
10. Discuss insurance organizations.			

LAW 220 – Commercial Law

Your studies will focus on the field of commercial law. You will apply the concepts of tort law and contract law. You will examine various legislative acts. Legal concepts in your studies will include torts, contracts, agency, forms of business organizations, the sale of goods, employment, bailment, insurance, personal as well as real property, and secured transactions.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Describe how laws have evolved to facilitate our society.			
2. Describe the Canadian law as it applies to Aboriginal law.			
3. Apply the law of torts.			
4. Determine if the elements contained within an agreement make it an enforceable contract.			
5. Demonstrate the impact of various problems in a contract and the extent of rights associated with a contract.			
6. Demonstrate how a contract may be brought to an end.			
7. Apply the law relating to the Sale of Goods Act and consumer protection.			
8. Apply the law relating to agency and employment relationships and the protection of confidential information.			
9. Apply the laws relating to sole proprietorships, partnerships, and corporations.			
10. Apply the laws relating to bailment, real property, and insurance.			
11. Describe the law relating to intellectual property and the role of privacy acts.			
12. Apply the law relating to security for debt and the distribution of debtor’s assets in bankruptcy.			

MATH 139 – Business Mathematics

You will solve business problems involving ratios, proportions and percentages. You will use the concept of the time value of money and how it is applied to both simple and compound interest. You will calculate ordinary annuities and bonds.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Apply ratio, proportion, and percent to solve a variety of business problems.			
2. Determine trade discounts, cash discounts and mark-ups.			
3. Perform exchange rate calculations.			
4. Solve problems involving simple interest.			
5. Apply time value of money to problems.			
6. Solve problems involving compound interest.			
7. Examine ordinary annuities.			
8. Calculate the value of bonds.			

MKTG 120 - Marketing

You will discover the dynamic field of marketing. You will explore what marketing is, how it works, and the effect it can have on consumers and society. At the end of the course, you should have a strong sense of how to market ideas, skills, as well as products and services. You will apply these marketing concepts: the strategic marketing planning process, market research, segmentation, positioning, consumer behaviour, and the marketing mix

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Explain marketing fundamentals.			
2. Analyze the marketing environment.			
3. Discuss consumer behavior.			
4. Use marketing research methods.			
5. Demonstrate market segmentation, target market, and market positioning for a product, service, or brand.			
6. Explain product, service, and brand marketing strategies.			
7. Explain pricing considerations and strategies.			
8. Describe the importance of marketing channels.			
9. Apply basic integrated marketing communication strategies including social media.			
10. Create a strategic marketing plan.			

MGMT 108 – Introduction to Sport Management

You will discover the dynamic field of sport management. Specifically, you will explore the diverse career paths and opportunities within the sport industry in Canada and prepare yourself for success as a sport management professional. Additionally, you will study a sport industry model, the Canadian sport system and sport policy, sociological aspects of sport, the Truth and Reconciliation Commission of Canada Calls to Action related to sport, the functions of sport management, governance and legal considerations, and emerging trends.

Credit unit(s): 4.0
Prerequisites: none
Co Requisites: none
Equivalent course(s): none

<p>Use a checkmark (✓) to rate yourself as follows for each learning outcome</p> <p>Competent: I can apply this outcome without direction or supervision. Learning: I am still learning skills and knowledge to apply this outcome. None: I have no knowledge or experience related to this outcome.</p>	Competent	Learning	None
1. Describe sport management.			
2. Describe the Canadian sport industry			
3. Explore career opportunities and career readiness in sport management			
4. Discuss sociological aspects of sport management			
5. Explain the role of sport management research			
6. Explain the functions of sport management			
7. Discuss international sport management			
8. Discuss governance and legal considerations of sport organizations			
9. Discuss emerging developments in sport management			