



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 for courses in this program, you must first register or already be registered as a Saskatchewan Polytechnic student. You must also consult with the [PLAR contact person](#) and be approved for PLAR assessment.

Individual course PLAR

Individual course PLAR means that each single course is assessed separately. If you have 2 years successful experience in business field, and have learned the skills and knowledge for one or more of the Business program courses, you may apply to be assessed for each applicable course.

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 currently offered each school year. Discuss with the [PLAR contact person](#) of this program for availability of challenge times.

All PLAR assessment 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 Services once you have signed approval on your [PLAR Application Form](#). The PLAR fee will be added to your student account.
5. **Finalize** a detailed Assessment Plan with your assigned assessor.
6. **Complete** assessment before your PLAR registration expires.

E. PLAR contact person for Business Certificate

Contact the person below to arrange a consultation **after** you have read this guide and [general PLAR information](#) and rated yourself for each course (see next session). 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.

Erin McMahon, Program Head
Phone: 306-691-8392
Email: erin.mcmahon@saskpolytech.ca

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
ACCT 122	Introductory Financial Accounting 1	
ACCT 125	Introductory Financial Accounting 2	
ACCT 136	Automated Accounting	
ACCT 225	Managerial Accounting	
ADMN 220	Organizational Behaviour	
BCOM 105	Business Communications	
COMP 120	Information Systems	
ECON 120	Microeconomics	
FIN 100	Personal Finance	
HR 120	Introduction to Human Resource Management	
LAW 220	Commercial Law	
MATH 139	Business Mathematics	Arts & Sciences
MKTG 120	Marketing	

ACCT 122 – Introductory Financial Accounting I

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. Accounting for payroll is also introduced in this

course. ACCT 122 is a companion to ACCT 125 (Introductory to Financial Accounting 2) which continues the study of basic financial accounting.

Credit unit(s): 6.0
Pre and Co Requisites: none
Equivalent course(s): ACCT 122CE

<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. Demonstrate accounting for payroll.			
11. Describe ethical accounting practices.			

ACCT 125 – Introductory 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. In addition, you will learn to prepare a cash flow statement and perform ratio analysis.

Credit unit(s): 5.0
Prerequisites: ACCT 122
Equivalent course(s): ACCT 125CE

<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. Account for property, plant and equipment assets.			
2. Account for intangible assets.			
3. Account for current liabilities.			
4. Account for non-current liabilities.			
5. Account for partnership transactions.			
6. Account for corporate transactions.			
7. Prepare a cash flow statement.			
8. Perform ration analysis of financial statements.			
9. 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
Equivalent course(s): ACCT 136CE, COAP 137

<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. 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 using the General Journal.			
7. Design an accounting system for a small business.			
8. Enter payroll records.			
9. Enter quotes and orders.			
10. Enter banking transactions.			

ACCT 225 – Managerial Accounting

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

Credit unit(s): 5.0
Prerequisites: ACCT 122
Equivalent course(s): ACCT 225CE

<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 basic cost accounting terms and concepts.			
2. Apply cost flow information to financial schedules.			
3. Use basic job-order costing system.			
4. Interpret costs incurred by a business organization.			
5. Use Cost-Volume-Profit Analysis as a decision-making tool.			
6. Interpret financial performance measurement information to evaluate business divisions and investments.			
7. Apply cost flow information to budget process documents.			
8. Interpret variances using flexible budgeting tools.			
9. Apply appropriate managerial accounting techniques for decision making in a business environment.			

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 behaviour within the context of diverse formal organizations.

Credit unit(s): 4.0
Pre and Co Requisites: none
Equivalent course(s): ADMN 220CE, BUS 182

<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. Discuss diversity in organizations.			
3. Explain how emotions shape our behaviour.			
4. Explain how personality and values influence behavior.			
5. Discuss how perception influences the decision-making process.			
6. Apply various motivational models to improve performance.			
7. Demonstrate effective teambuilding skills.			
8. Use the appropriate leadership style in a situation using leadership theory.			
9. Explain how power and organizational politics relate to performance.			
10. Explain conflict management.			
11. Describe organizational culture.			
12. Explain organizational change and strategies to overcome resistance to change.			

BCOM 105 – Business Communications

You will develop fundamental employability skills through study of the principles of communication and active listening techniques. The course content includes 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 situations. You will learn to apply effective presentation skills when delivering oral presentations and conducting business meetings. You will write short reports.

Credit unit(s): 5.0
Pre and Co Requisites: none
Equivalent course(s): BCOM 105CE

<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 the process of communication.			
2. Write grammatically correct sentences and paragraphs.			
3. Explain the writing process.			
4. Write sentences using effective business writing principles.			
5. Produce business documents.			
6. Compose informative, positive and persuasive business messages.			
7. Compose negative business messages.			
8. Explain active listening techniques.			
9. Describe the importance of cultural awareness communications.			
10. Explain teamwork skills.			
11. Wrote short informal reports.			

COMP 120 – Information Systems

Your studies will focus on the practical use of 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
Pre and 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 best practices in managing Microsoft Outlook.			
2. Make a business document using Microsoft Word.			
3. Make a business presentation using Microsoft PowerPoint.			
4. Use Microsoft Excel formulas and functions.			
5. Construct a chart from an Excel data sheet.			
6. Use Microsoft Excel tables, PivotTables and PivotCharts.			
7. Manipulate multiple Excel worksheets and workbooks.			
8. Construct an Excel spreadsheet application.			
9. Use advanced features.			

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
Pre and Co Requisites: none
Equivalent course(s): ECON 120CE, RT 191

<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 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.			

FIN 100 – Personal Finance

You will explore many 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 be able to apply the skills and knowledge that you develop in a wide variety of real world situations.

Credit unit(s): 4.0
Pre and Co Requisites: none
Equivalent course(s): FIN 100CE

<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.			
9. Apply the concepts of personal financial planning and management to various real-world scenarios.			

HR 120 – Introduction to Human Resource Management

Your studies will focus on an overview of human resource management and practices. You will learn the impact 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
Pre and Co Requisites: none
Equivalent course(s): ADMN 222, HR 120CE

<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 how to plan and recruit for the human resources to meet the 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 unionized setting.			
10. Explain the contributions and effectiveness of human resource management on a high-performance organization.			

LAW 220 – Commercial Law

Your studies will focus on the field of commercial law. You will examine in detail the concepts of contract law and how these concepts are influenced by various legislative acts and common law. Other legal concepts in your studies will focus on: torts, agency, various forms of business organizations, the sale of goods, employment, bailments, insurance, real and intellectual property, and secured transactions.

Credit unit(s): 4.0
Pre and Co Requisites: none
Equivalent course(s): ACP 170, LAW 220CE, LAW 240

<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. Apply the law of torts.			
3. Determine if the elements contained within an agreement make it an enforceable contract.			
4. Demonstrate the impact of various flaws in a contract and the extent of rights associated with a contract.			
5. Demonstrate how a contract may be brought to an end.			
6. Apply the law relating to the Sale of Goods Act and the Consumer Protection Act.			
7. Apply the law relating to agency and employment relationships and the protection of confidential information.			
8. Apply the laws relating to sole proprietorships, partnerships, and corporations.			
9. Apply the laws relating to ownership and claims to personal and real property including bailment and insurance.			
10. Describe the law relating to intellectual property and the role of privacy acts.			
11. Apply the law relating to security for debt and the distribution of debtor's assets in bankruptcy.			

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 on 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. Marketing concepts you will learn include: the strategic marketing planning process, market research, segmentation, positioning, consumer behaviour, and the marketing mix.

Credit unit(s): 5.0
Pre and Co Requisites: none
Equivalent course(s): MKTG 120CE

<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 the function of marketing within organization.			
2. Complete a Strategic Market Plan for an organization.			
3. Use methods of marketing research to provide input into managerial decision making.			
4. Explain consumer and business buyer behaviour.			
5. Illustrate appropriate market segmentation, target market, and market positioning for a product and/or organization.			
6. Identify strategies for the creation and marketing of a brand, product and service.			
7. Explain the product life cycle and the accompanying marketing strategies.			
8. Explain pricing considerations and strategies.			
9. Describe importance and function of distribution channels.			
10. Apply basic integrated marketing communication strategies including the use of digital media.			