Business Certificate Program

PLAR Candidate Guide

Prior Learning Assessment and Recognition (PLAR)
The Business (Certificate) Program is committed to assessing and awarding credit for students’ existing knowledge and skills that closely match the learning outcomes of one or more of our courses. Fair, valid, and flexible assessment methods can be applied to award credit for prior learning acquired through post-secondary education, workplace training, and informal learning.
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**Introduction**

Before reading this guide, be sure you are familiar with the PLAR 8-step process and FAQs for Saskatchewan Polytechnic. You will need both general information about PLAR and specific information for this program to successfully navigate the PLAR process.

It is your responsibility to be fully informed before you contact a program’s designated PLAR consultant. Use the self-rating checklist below to check whether you understand the PLAR basics before you review details for this program. This is an example of self-rating checklists found in this guide to assess your level of knowledge for courses in this program.

**Self-rate your general knowledge of PLAR at Saskatchewan Polytechnic**

Use this checklist to rate your knowledge for each of the following learning outcomes

<table>
<thead>
<tr>
<th>General PLAR Knowledge</th>
<th>Competent</th>
<th>Learning</th>
<th>None</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Competent:</strong> I know this well enough to explain it to someone else.</td>
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<td></td>
<td></td>
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<tr>
<td><strong>Learning:</strong> I am somewhat familiar with this but need more review.</td>
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<td></td>
</tr>
<tr>
<td><strong>None:</strong> I have no knowledge related to this outcome.</td>
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</table>

1. Identify the common steps involved in a PLAR challenge
2. Describe the kinds of learning that can be assessed by PLAR
3. Describe methods that are used to assess learning for PLAR
4. Discuss the differences between PLAR and transfer credit
5. Identify potential benefits of doing a PLAR challenge
6. Identify potential risks of doing a PLAR challenge
7. Describe how to request disability accommodations for assessment
8. Identify strategies to improve success for PLAR challenges
9. Identify who should consider PLAR
10. Discuss who should be cautious about PLAR and why
11. Describe common eligibility criteria for PLAR
12. Explain how PLAR fees are determined
13. Discuss factors that affect the time required for PLAR
14. Identify sources to contact for more information about PLAR

If you rated yourself as “learning” or “none” for any of the above learning outcomes, review the related information again in the PLAR 8-step process and FAQs for Saskatchewan Polytechnic.
**What is in this guide?**

This guide contains information, eligibility criteria, and self-rating tools to help you decide whether to consider a PLAR challenge for the Business program. It also provides specific contact information and directions to follow if you decide to proceed with PLAR.

There are two main sections in this guide:

**Section 1—Specific PLAR information for the Business program**
This section contains specific PLAR eligibility criteria, directions, and contact information for the Business program.

**Section 2—Tools for choosing courses to challenge with PLAR**
This section contains self-rating checklists, assessment methods, and recommended resources (if any) for each course in this program that is PLAR-ready. This section will help you identify courses to consider challenging for PLAR credit.

**How to navigate this document**
This document contains links to different sections and other documents. To return to where you were before you followed a link, press the *ALT* key and *left arrow* key at the same time.

**Section 1—Specific PLAR information for the Business program**
This section contains the following detailed information about PLAR for the Business program:

(a) Courses available for PLAR in this program,
(b) Dates when PLAR assessment is available for this program,
(c) Eligibility criteria for this program’s PLAR challenge options,
(d) PLAR fees for this program,
(e) Directions to arrange a PLAR consultation for this program, and
(f) Contact information for this program’s PLAR consultant.
### Business Certificate Program Profile

<table>
<thead>
<tr>
<th>COURSE CODE</th>
<th>COURSE NAME</th>
<th>PLAR Challenge(s) available through program</th>
<th>PLAR Challenge(s) not available</th>
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<tbody>
<tr>
<td>ACCT 122</td>
<td>Introductory Financial Accounting 1</td>
<td>✔</td>
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<tr>
<td>ACCT 125</td>
<td>Introductory Financial Accounting 2</td>
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<tr>
<td>ACCT 136</td>
<td>Automated Accounting</td>
<td>☐</td>
<td></td>
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<tr>
<td>ACCT 225</td>
<td>Managerial Accounting</td>
<td>✔</td>
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<tr>
<td>ADMN 220</td>
<td>Organizational Behaviour</td>
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<tr>
<td>BCOM 105</td>
<td>Business Communications</td>
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<tr>
<td>COMP 120</td>
<td>Information Systems</td>
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<tr>
<td>ECON 100</td>
<td>Economics</td>
<td>✔</td>
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<tr>
<td>FIN 100</td>
<td>Personal Finance</td>
<td>☐</td>
<td>x</td>
</tr>
<tr>
<td>HR 120</td>
<td>Introduction to Human Resources Management</td>
<td>✔</td>
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<tr>
<td>INS 100</td>
<td>Principles and Practices of Insurance</td>
<td>☐</td>
<td>x</td>
</tr>
<tr>
<td>LAW 220</td>
<td>Commercial Law</td>
<td>✔</td>
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<tr>
<td>MATH 139</td>
<td>Business Mathematics</td>
<td>✔</td>
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<tr>
<td>MKTG 120</td>
<td>Marketing</td>
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</table>
Dates when PLAR Assessment is available for this program

PLAR challenges are currently being offered each school year. Please contact the Program Head of the Business program at (306) 691-8364 for availability of challenge times. The toll free number at Saskatchewan Polytechnic is 1-866-467-4278.

PLAR Challenge Options and Eligibility Criteria

To be eligible for PLAR, an applicant must first register or already be registered as a Saskatchewan Polytechnic student.

Individual course challenge:
If you have 2 years successful experience in the 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.

Fees for PLAR Challenges

There will be a charge for each individual course assessment. Fees for PLAR challenges are set to cover our costs for consultation, assessment, and related administrative tasks. Fees therefore vary for different courses, levels of PLAR, and assessment methods.

For a listing of PLAR fees for this program, please check the online, searchable PLAR fee database. If the course(s) you are looking for is not listed, call or email the Learner Pathways office for more information (306-765-1652) or learnerpathways@saskpolytech.ca

Directions to arrange a PLAR Consultation for this Program

1. **Review**: Thoroughly review the PLAR process and FAQs on our website and then the content of this guide for the Business program. You need both general and specific information to successfully navigate the PLAR process.

2. **Self-rate**: Complete the self-rating checklists in the next section to estimate your level of mastery for the learning outcomes of each course.

3. **Print [or convert to electronic file]**: If PLAR for one or more courses appears to be a reasonable option for you, print [or convert to electronic file] the PLAR Application Form and completed self-rating checklists for those courses.

4. **Contact**: Call or email the PLAR consultant for this program.

5. **Prepare**: Ask the consultant what to bring with you or submit prior to a meeting. The following items are commonly requested:
• A recent resume with dates and employers or organizations listed for any paid or volunteer work related to this program,
• Copies of certificates or workshop descriptions from any previous training related to this program,
• A printed PLAR Application Form with at least your personal information filled in, and
• Completed, printed self-rating checklists for each course you may want to PLAR.

**PLAR Consultant for this Program**

Please do *not* contact the PLAR consultant for this program until you have...

• thoroughly reviewed (a) **general PLAR information online** and (b) **program-specific PLAR information in this guide** and
• self-rated your competence level for the learning outcomes of each course you may want to PLAR (see the next section of this guide).

If PLAR appears to be a reasonable option for you, please contact the PLAR consultant for this program:

Kristen Craig, Program Head  
Saskatchewan Polytechnic, Moose Jaw Campus  
Phone: (306) 691-8364  
Email: Kristen.craig@saskpolytech.ca
Section 2—Self-rating checklists, assessment methods, and resources for courses in this Program

This section of the guide contains tools and information for each PLAR-able course in this program to help you choose which courses you might successfully challenge with PLAR. Information provided for each course includes the following:

- A checklist of the learning outcomes for each course so you can estimate your level of mastery for that course.
- A brief or detailed description of the potential assessment methods that may be used for a PLAR challenge.
- A list of resources you may want to review prior to PLAR assessment or a reminder to ask the PLAR consultant for a list of recommended resources.

Steps to complete a self-rating checklist

1. Read through these three levels of competence listed for each course checklist.

| Competent: | I can work independently without supervision to apply the learning outcome. |
| Learning:   | I am still learning this and need some direction or supervision to do it well. |
| None:       | I have no knowledge or experience related to this outcome. |

2. Read through the following self-rating checklists of learning outcomes for each course you are interested in for a PLAR challenge.

3. Check off your estimated competence level for all of the learning outcomes for each course. Your self-rating will help you decide whether to proceed with a PLAR consultation.

4. To be successful in a PLAR assessment, your abilities should be at the competent level for the majority of learning outcomes. Some things to consider when rating your level of competence are:
   - How do I currently use this outcome?
   - What previous training have I had in this outcome: workshops, courses, on-the-job?
   - What personal development or volunteer experience do I have in this area?
   Be prepared to explain why you chose this level if asked by the program’s PLAR consultant.

5. Bring the completed self-audit checklists to the program’s PLAR consultant (step 5 in the 8-step PLAR process).
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 Financial Accounting II) which continues the study of basic financial accounting.

Credit unit(s): 6.0

<table>
<thead>
<tr>
<th>ACCT 122 – Introductory Financial Accounting I</th>
<th>Competent</th>
<th>Learning</th>
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<tbody>
<tr>
<td><strong>Competent:</strong> I can work independently without supervision to apply the outcome.</td>
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<tr>
<td><strong>Learning:</strong> I need some supervision or direction to apply the outcome.</td>
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<tr>
<td><strong>None:</strong> I have no knowledge or experience related to this outcome.</td>
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1. Describe accounting and its uses.
   - Describe the purpose and importance of accounting
   - Identify the forms of business organization
   - Identify users and uses of, and opportunities in, accounting
   - Describe the major types of financial statements
   - Explain the components of basic financial statements
   - Identify the Generally Accepted Accounting Principles (GAAP)

2. Apply the “Accounting Equation” to business transactions.
   - Recall the accounting equation
   - Use the accounting equation to analyze business transactions
   - Explain the link between the accounting equation and the preparation of financial statements
   - Prepare the financial statements

3. Prepare business transactions for a service company.
   - Describe a debit and credit account used in double-entry accounting
   - Prepare general journal entries
   - Post journal entries to the general ledger accounts
   - Prepare a trial balance
   - Prepare financial statements from a trial balance
   - Perform error corrections from the trial balance

4. Prepare period-end adjustments.
ACCT 122 – Introductory Financial Accounting I

Competent: I can work independently without supervision to apply the outcome.
Learning: I need some supervision or direction to apply the outcome.
None: I have no knowledge or experience related to this outcome.

- Explain the importance of adjusting the accounts under accrual-basis accounting for periodic reports
- Prepare adjusting entries for prepaid expenses, depreciation and unearned revenues
- Prepare adjusting entries for accrued expenses and revenues
- Prepare accrual adjustments needed in future periods
- Explain the difference between the cash and accrual basis of accounting

5. Implement period-end accounting procedures.

- Prepare a period-end worksheet
- Record the adjusting entries from the worksheet
- Prepare closing entries
- Prepare a post-closing trial balance
- Identify the steps in the accounting cycle
- Prepare reversing entries
- Prepare a classified balance sheet

6. Demonstrate accounting for a merchandising company.

- Describe the nature and accounting components of a merchandising company
- Explain the two alternative inventory systems
- Prepare purchase and sales transactions journal entries using a perpetual inventory system
- Prepare adjusting entries for a merchandising company
- Prepare a classified income statement
- Calculate gross profit ratio
- Prepare purchase and sales transactions journal entries with GST and PST

7. Apply alternative methods of valuing inventories.

- Determine the cost of merchandise inventory
- Compute the value of inventory and cost of sales using three different methods
- Demonstrate the effects of different inventory methods on financial statements
- Calculate the lower of cost and net realizable value of inventory
### ACCT 122 – Introductory Financial Accounting I

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<thead>
<tr>
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</table>

8. Apply procedures for internal control over cash.
   - Identify basic principles of internal controls
   - Apply internal controls to cash receipts and disbursements
   - Explain the operations of a petty cash fund
   - Prepare entries for petty cash transactions
   - Prepare a month-end bank reconciliation
   - Prepare adjusting entries resulting from the bank reconciliation

9. Prepare transactions relating to receivables.
   - Post receivable journal entries to subsidiary ledger accounts.
   - Determine how accounts receivable are created
   - Apply the allowance method of accounting for bad debts

10. Demonstrate accounting for payroll.
    - Identify items withheld from employee wages
    - Compute gross pay and deductions for individual employees using a payroll register and record payroll
    - Determine the need for employee individual earning records
    - Prepare entries to record employer remittances to various agencies for employee withholdings and employer contributions
    - Prepare journal entries for the employer’s cost for employee benefits

11. Describe ethical accounting practices.
    - Identify one ethical consideration for each learning outcome in Accounting 122
    - Discuss one ethical challenge for each learning outcome in Accounting 122

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**PLAR Assessment Methods**

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Evidence file**

   A **targeted resume** detailing the relevant work history of the candidate, including years of experience.
2. Challenge exam

A 50% pass mark is required - 8 long answer problems – journalizing, calculations, preparing financial statements.

Example of a problem: From the given information, please prepare a month end bank reconciliation.

Resources

You may refer to any introductory accounting textbook book to prepare for your PLAR challenge. The textbook used for this course is:

ACCT 125 – Introductory Financial Accounting II

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

Credit unit(s): 5.0
Prerequisite(s): ACCT 122, minimum grade of 60%

<table>
<thead>
<tr>
<th>ACCT 125 – Introductory Financial Accounting II</th>
<th>Competent</th>
<th>Learning</th>
<th>None</th>
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<tbody>
<tr>
<td>Competent: I can work independently without supervision to apply the outcome.</td>
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<tr>
<td>Learning: I need some supervision or direction to apply the outcome.</td>
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<tr>
<td>None: I have no knowledge or experience related to this outcome.</td>
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</table>

1. Account for property, plant and equipment assets.
   - Compute the cost of a PPE asset; individually and lump sum
   - Prepare journal entries to record the acquisition of PPE assets
   - Prepare the appropriate entries to record costs subsequent to acquisition of PPE assets
   - Explain the concept of depreciation
   - Complete depreciation transactions using three different methods
   - Record partial year’s depreciation
   - Prepare entries to record the disposal through discard, sale, or exchange
   - Revise depreciation for changes in estimates and subsequent capital expenditures

2. Account for intangible assets.
   - Define intangible assets
   - Define goodwill
   - Prepare the entries to record intangible assets
   - Complete the amortization transactions of intangible assets

3. Account for current liabilities.
   - Classify liabilities as current or long term
   - Define a known liability
   - Complete transactions for known liabilities including accounts payable, payroll payable, GST and PST payable and unearned revenues
   - Complete transactions for the issuance, interest, and payment of short-term notes payable
   - Define an estimated liability
**ACCT 125 – Introductory Financial Accounting II**

<table>
<thead>
<tr>
<th>Competent</th>
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</table>

- Prepare entries to record warranty transactions
- Prepare entries to record estimated income tax liabilities
- Define a contingent liability

4. Account for non-current liabilities.

- Describe long-term notes payable, mortgages and bonds
- Compute payments for notes requiring equal payments
- Prepare entries to record the issuance of the note, interest accrual, and payment of notes requiring equal payments

5. Account for partnership transactions.

- Describe the characteristics of partnerships
- Identify the advantages and disadvantages of partnerships
- Compute division of partnership earnings according to various arrangements
- Prepare an entry for an addition of a new partner
- Prepare an entry for the withdrawal of a partner
- Discuss the liquidation of a partnership and the closing of operations
- Prepare the journal entries to liquidate a partnership

6. Account for corporate transactions.

- Define the corporate form of organization
- Describe the basics of organizing and managing a corporation
- Prepare entries to record the issuance of preferred and common shares
- Prepare a statement of changes in equity and the equity section of the balance sheet
- Prepare the entries to record the declaration and payment of cash dividends.
- Prepare the entries to record the declaration and distribution of share dividends
- Describe the purpose and effects of share splits
- Prepare entries for the repurchase of shares
- Compute earnings per share

7. Prepare a cash flow statement.

- Explain the purpose and importance of a cash flow statement
### ACCT 125 – Introductory Financial Accounting II

<table>
<thead>
<tr>
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- Identify cash flows as operating, investing or financing
- Identify non-cash investing and financing activities and explain the accounting treatment
- Calculate cash flows from operations using the indirect method
- Prepare a cash flow statement

8. Perform ratio analysis of financial statements.
   - Explain the basics of financial statement analysis
   - Define horizontal analysis
   - Define vertical analysis
   - Identify sources of standards of comparison
   - Calculate ratios
   - Evaluate ratios regarding liquidity and efficiency, solvency, profitability and market

   - Identify one ethical consideration for each learning outcome in Accounting 125
   - Interpret one ethical challenge for each learning outcome in Accounting 125

### PLAR Assessment Methods

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Evidence file**
   - A **targeted resume** detailing the relevant work history of the candidate, including years of experience.
   - **AND**

2. **Challenge exam**
   - A 50% pass mark is required - 20 multiple choice questions (10% of exam content) and 6 long answer problems (90% of exam content) – journalizing, calculations, financial statements.

   Example of a problem: With the given information, prepare a cash flow statement.
Resources

You may refer to any introductory accounting textbook book to prepare for your PLAR challenge. The textbook used for this course is:

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
Pre and Co Requisites: Accounting (ACCT 105) or Introductory Financial Accounting 1 (ACCT 122) or program head permission.
Equivalent course(s): COAP 137

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<thead>
<tr>
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</table>

1. Enter transactions in the General Journal.
   - Define terminology required to perform automated accounting transactions
   - Maintain computer files
   - Journalize transactions in the general journal
   - Post transactions
   - Add a new account
   - Journalize correcting entries
   - Print financial reports and graphs

2. Enter transactions in the Purchases and Payments Journals.
   - Journalize purchase transactions
   - Journalize payment transactions
   - Create a stored entry
   - Recall a stored entry
   - Change a stored entry
   - Make corrections in the payments and purchases journals
   - Add a supplier record
   - Edit a supplier record
   - Discuss Cost of Goods Sold

3. Enter transactions in the Sales and Cash Receipts Journals.
   - Journalize cash, credit card and account sale transactions
## ACCT 136 – Automated Accounting

| Competent: | I can work independently without supervision to apply the outcome. |
| Learning: | I need some supervision or direction to apply the outcome. |
| None: | I have no knowledge or experience related to this outcome. |

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</tbody>
</table>

- Journalize receipt transactions
- Journalize NSF transactions
- Make corrections in the sales and receipts journals
- Add a customer record
- Edit a customer record
- Journalize GST and PST remittances

4. Enter payroll transactions.

- Journalize payroll entries
- Make corrections in the payroll journal
- Journalize release of vacation pay
- Journalize payroll tax remittance

5. Enter inventory transactions.

- Review Cost of Goods Sold
- Journalize inventory transactions
- Make inventory adjustments
- Add and assemble inventory items
- Journalize sales and purchases returns
- Calculate sales commission
- Display inventory reports


- Plan and design an accounting system using the General Journal.
- Create company files
- Set up the chart of accounts
- Enter historical data
- Start a new fiscal period
- Enter transactions for a previous fiscal period

7. Design an accounting system for a small business.

- Plan and design an accounting system using the General, Sales, Cash Receipts, Purchases and Cash Payments Journals
ACCT 136 – Automated Accounting

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</table>

- Create company files
- Create linked accounts
- Enter historical data
- Edit transactions
- Set up credit cards
- Set up taxes
- Enter postdated transactions

8. Enter payroll records.
- Add Payroll Ledger to company data file
- Enter Payroll Ledger settings
- Enter Payroll ledger linked accounts
- Create employee ledger records
- Enter employee historical information
- Set up payroll remittances
- Set up employee taxes for income, benefits and deductions
- Create job categories
- Assign employees to job categories
- Print payroll reports

9. Enter quotes and orders.
- Record orders and quotes
- Adjust orders and quotes
- Enter debit card transactions
- Journalize prepayments and deposits

10. Enter banking transactions.
- Prepare bank deposit slips
- Print Transaction Reports and compare to bank statements
- Create linked accounts for reconciliation
- Set up account reconciliation information
## ACCT 136 – Automated Accounting

<table>
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<th>Competent:</th>
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</table>

- Reconcile bank account statement with General Ledger
- Reverse NSF cheques manually
- Print account reconciliation reports

### PLAR assessment methods

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Evidence file**

   The candidate will need to develop an evidence file with documents including an employer validation, resume including references (include letters of reference if available), training verification and work samples. Include any other documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:

   ✓ Employer validation ([Appendix C](#))
   ✓ Resume including references
   ✓ Relevant work based training or workshops attended – please include any certificates, statements of attendance, agendas or workshop outlines you may have.
   ✓ Work samples – The candidate must provide printed transaction reports from 6 out of the 10 learning outcomes.

   All reports submitted by the candidate must be verified by the employer indicating that it was the candidate that journalized the transactions and generated the report. The candidate must be cognizant of privacy concerns and must obtain employer permission to proceed with generating work samples from the employer’s records.

   If work samples cannot be provided for any of the learning outcomes, the candidate can demonstrate competency in the use of the software by completing a lab demonstration (exam).

   The assessor may contact the candidate for explanation or verification of submitted evidence.

   If the candidate does not possess competency in one or more of the learning outcomes identified above, or if the evidence provided is inconclusive, the candidate may be required to use the software in a lab demonstration (exam) to validate competency in one or more of the learning outcomes.

   **OR**

2. **Lab demonstration (exam)**

   A 50% pass mark is required. To facilitate the demonstration, candidates will open a source company file and follow instructions to journalize source documents using the Sage 50
Accounting program. The assessor will provide information in the action plan on the mechanics of a lab demonstration.

**Resources**

## ACCT 225 – Managerial Accounting

Your studies will provide an introduction to the fundamentals of managerial accounting. You will examine cost concepts, pricing strategies, 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  
**Prerequisite(s):** ACCT 122

<table>
<thead>
<tr>
<th>ACCT 225 – Managerial Accounting</th>
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<table>
<thead>
<tr>
<th>1. Apply basic cost accounting terms and concepts.</th>
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<tbody>
<tr>
<td>• Define managerial accounting.</td>
</tr>
<tr>
<td>• Explain managerial accounting and financial accounting.</td>
</tr>
<tr>
<td>• Apply appropriate cost terms, concepts and classifications to costs incurred by a business concern.</td>
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</table>

<table>
<thead>
<tr>
<th>2. Use cost flow information to prepare financial schedules.</th>
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</thead>
<tbody>
<tr>
<td>• Describe the flow of costs for a business organization.</td>
</tr>
<tr>
<td>• Identify costs that can be inventoried.</td>
</tr>
<tr>
<td>• Prepare statements for cost of manufacturing, cost of goods sold, and income.</td>
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<table>
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<tr>
<th>3. Use a basic job-order costing system.</th>
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<tbody>
<tr>
<td>• Define job costing.</td>
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<tr>
<td>• Compute predetermined overhead rates.</td>
</tr>
<tr>
<td>• Apply job-order costing techniques in a business organization.</td>
</tr>
<tr>
<td>• Describe proper treatments for over-applied and under-applied overhead costs.</td>
</tr>
<tr>
<td>• Prepare journal entries to record the flow of costs in a basic job-costing system.</td>
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</table>

<table>
<thead>
<tr>
<th>4. Analyze costs incurred by a business organization.</th>
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<tbody>
<tr>
<td>• Identify fixed, variable and mixed costs incurred by an organization.</td>
</tr>
<tr>
<td>• Use the high-low method to determine variable and fixed components of a mixed cost.</td>
</tr>
<tr>
<td>• Use the scattergraph method to determine variable and fixed components of a mixed cost.</td>
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<tr>
<td>• Explain the concept of “contribution margin”</td>
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<tr>
<td>• Prepare income statements in contribution margin format.</td>
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5. **Use Cost-Volume-Profit Analysis as a decision-making tool.**
   - Calculate contribution margin and percentage.
   - Compute the break-even point.
   - Compute the sales to achieve a target profit.
   - Use sensitivity analysis for decision-making.
   - Calculate margin of safety.

6. **Use financial performance measurement tools to evaluate business divisions and investments.**
   - Prepare segmented income statements.
   - Interpret segmented income statements for decision making.
   - Compare investment options using "residual income" and "return on investment."

7. **Use cost flow information to prepare budget documents.**
   - Explain the budgeting process.
   - Prepare components of a master budget and supporting schedules for a business.
   - Prepare a cash budget.

8. **Interpret variances using flexible budgeting tools.**
   - Prepare a flexible budget.
   - Explain the standard setting process.
   - Calculate standard costs for manufacturing concerns.
   - Prepare detailed analysis of variances for direct labour, direct materials, fixed overhead costs and variable overhead costs.
   - Interpret variances for possible causes.

9. **Apply appropriate managerial accounting techniques for decision making in a business environment.**
   - Identify relevant costs for decision making.
   - Compare options using relevant costs.

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**PLAR assessment methods**

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.
1. Evidence file

The candidate will need to develop an evidence file with documents including an employer validation, resume including references (include letters of reference if available), training verification and work samples. Include any other documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:

- Employer validation (Appendix C)
- Resume including references
- Relevant work based training or workshops – please include any certificates, statements of attendance, agendas or workshop outlines you may have.
- Work samples including:
  - financial schedules – statements for cost of manufacturing, cost of goods sold, and income
  - budget documents – master budget, cash budget, flexible budget
  - income statements – contribution margin format, segmented income statements
  - variance analysis for direct materials, direct labour, variable and fixed overhead
  - Master budget for an organization/business

The assessor may contact candidate for explanation or verification of submitted evidence.

OR

2. Challenge exam

A 50% pass mark is required. The exam will consist of short answer questions relating to the preparation of COGS/COGM schedule, master budget, cost analysis, variance analysis. For more information on the ACCT 225 challenge exam please consult the ACCT 225 assessor (lead instructor).

Resources

ADMN 220 – Organizational Behaviour

You will study human behaviour in organizations and develop the skills needed to deal with people at work. The course content includes 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

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1. Describe organizational behaviour.
   - Define organizational behaviour
   - Describe an organization
   - Explain challenges in the workplace at the individual, group, and organizational level
   - Define efficiency and effectiveness
   - Explain why organizational behaviour is not merely common sense

2. Explain how our perceptions, personalities, and emotions shape our behaviour.
   - Define perception
   - Discuss the impact of perceptual errors
   - Describe how stereotyping influences perception and behaviours
   - Describe the self-fulfilling prophecy and its impact on behaviour
   - Define personality and explain how it is determined
   - Explain how the dimensions of personality type (as determined by the Big 5 Personality Test or some other type of test) influence behaviour
   - Summarize the “big five” personality traits and discuss their influence on organizational behaviour
   - Summarize the impact of emotions in the workplace
   - Define stress and identify ways to manage stress
   - Explain the dimensions of emotional intelligence

3. Explain how values influence behaviour.
   - Define values
   - Describe differences in generational values
   - Describe the cultural values of Francophones, Anglophones, Canadian Aboriginals, and Asians
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4. Apply various motivational models to improve performance

- Define motivation
- Use needs theories to explain how individual motivation is affected by needs (Maslow’s theory and McClelland’s theory)
- Explain each component of expectancy theory of motivation
- Use each component of expectancy theory to explain individual motivation
- Describe goal-setting theory and explain how it can be used to motivate
- Summarize equity theory and use it to explain how individuals respond to rewards
- Describe the importance of justice within an organizational setting

5. Develop effective teambuilding skills.

- Define teams
- Explain roles, role expectations, and role conflict
- Define norms; explain how they develop, and how they are enforced
- Use the five-stage model to describe team development
- Explain the relationship among team cohesiveness, performance norms, and productivity
- Discuss factors to be considered in creating effective teams

6. Explain conflict management.

- Define conflict
- Explain functional and dysfunctional outcomes of conflict
- Describe the five conflict-handling strategies and discuss the circumstances in which each would be most appropriate
- Define negotiation and explain bargaining strategies that could be used in negotiations

7. Explain how power and organizational politics relate to performance.

- Define power
- Describe the bases of power in organizations
- Explain the dependency factors that affect the level of power
- Describe the influence tactics that can be used to influence others
- Explain the relationship between power and harassment
- Define organizational politics and discuss types of political activity
ADMN 220 – Organizational Behaviour

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8. Use the appropriate leadership style in a situation using leadership theory.

- Explain the difference between managers and leaders
- Outline the path-goal theory of leadership
- Use the path-goal theory to determine the appropriate leadership style in a situation
- Distinguish transactional leadership from transformational and charismatic leadership
- Explain how leadership can be exercised through mentoring, self-leadership, team leadership, online leadership, and by leading without authority

9. Explain the benefits of, and the challenges faced with group decision making.

- Explain how individuals actually make decisions and how this may result in making bad decisions
- Explain the strengths and weaknesses of group decision making
- Explain the difference between groupthink and groupshift
- Discuss the symptoms and the prevention techniques for groupthink
- Explain the different group decision-making techniques
- Explain the four criteria we can use to help us make ethical decisions

10. Describe organizational culture.

- Define organizational culture
- Identify the functions of organizational culture
- Explain how strong cultures sometimes improve, and sometimes hurt an organization’s effectiveness
- Explain how organizations maintain and strengthen their culture

11. Explain organizational change and strategies to overcome resistance to change.

- Describe Lewin’s three-step change model
- Discuss individual and organizational resistance to change
- Discuss strategies for overcoming resistance to change

**PLAR assessment methods**
If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.
1. **Evidence file**

The candidate will need to develop an evidence file with documents including an employer validation, resume including references (include letters of reference if available), training verification and work samples. Include any other documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:

- Employer validation ([Appendix A](#))
- Resume including references
- Relevant work based training or workshops – please include any certificates, statements of attendance, agendas or workshop outlines you may have.
- Statement of work value – include a 350 word paragraph that describes the importance of your work and what gives you satisfaction in your work.

The assessor may contact candidate for explanation or verification of submitted evidence.

**AND / OR**

2. **Assignment**

The assignment will consist of discussion or scenario based questions (case studies) related to organizational behaviour. This assignment must be completed within the time period determined by the program head and the ADMN 220 assessor. More information on the assignment can be obtained from the ADMN 220 assessor (lead instructor).

**Resources**

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

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1. Explain the process of communication.
   - Recognize the purposes of business messages
   - Define internal and external audiences
   - Explain the elements of the communication model
   - Identify various ways to overcome miscommunication
   - Describe the adaptation of messages to suit the audience

2. Write grammatically correct sentences and paragraphs.
   - Describe the characteristics of effective business writing
   - Describe a paragraph structure
   - Write sentences using effective writing techniques

3. Explain the writing process.
   - Identify the steps in the writing process
   - Demonstrate the writing process
   - Define plagiarism

4. Write sentences using effective business writing skills.
   - Write sentences and paragraphs using you-attitude
   - Write sentences and paragraphs using positive emphasis
   - Write sentences and paragraphs using reader benefits

5. Produce business documents.
   - Discuss the choice of format and document design for business correspondence
   - Produce business documents with correct formats
### BCOM 105 - Business Communications

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**6. Compose informative, positive, and persuasive business messages.**
- Describe the direct pattern used for most positive and informative messages
- Discuss email business practices
- Compose positive and informative messages using the direct pattern and standard format
- Compose persuasive messages using the direct pattern and standard format

**7. Compose negative business messages.**
- Describe the purposes of a message delivering negative news
- Explain the indirect pattern for negative business messages
- Identify situations for using a direct approach to deliver negative news
- Compose indirect negative business messages

**8. Explain active listening techniques.**
- Identify barriers to active listening
- Explain the techniques of active listening

**9. Describe the importance of cultural awareness in communications.**
- Define culture
- Explain how culture impacts business communication
- Discuss techniques to communicate across cultures
- Define non-verbal communication
- Describe how information is transmitted through non-verbal messages

**10. Explain teamwork skills.**
- Identify the characteristics of successful teams.
- Explain effective teamwork skills.

**11. Prepare for business meetings.**
- Explain appropriate rules of conduct in business meetings
- Prepare meeting agenda
- Chair a meeting
- Prepare minute
BCOM 105 - Business Communications

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Competent | Learning | None
---|---|---

12. Use presentation skills.
- Classify presentations according to purpose
- Describe the major elements of introductions and techniques for creating them
- Discuss effective patterns for organizing the body of the presentation
- Discuss effective and appropriate conclusions
- Discuss delivery techniques
- Explain the use of visual aids and their place in presentations
- Develop presentations
- Deliver oral presentations

13. Write informal short reports.
- Compare types of information reports
- Identify the major differences between informational and analytical reports
- Choose the appropriate format for an informal report
- Discuss conventional content for informal business proposal
- Analyze report findings
- Write informal short reports

PLAR assessment methods
If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. Evidence file

The candidate will need to develop an evidence file with documents including an employer validation, resume including references (include letters of reference if available), training verification and work samples. Include any other documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:

- Employer validation ([Appendix C](#))
- Resume including references
- Relevant work based training or workshops – please include any certificates, statements of attendance, agendas or workshop outlines you may have.
- Relevant Work samples – work samples that demonstrate knowledge of BCOM 105 Learning Outcomes and Steps as indicated in the above self-audit.
The assessor may contact candidate for explanation or verification of submitted evidence.

AND

2. **Presentation**

   A 5-minute business related presentation

   AND / OR

3. **Assignments**

   The BCOM 105 assessor (lead instructor) will provide more information on the types of assignments that will be required.

**Resources**

COMP 120 – Information Systems

Your studies will focus on the practical use of Word, Excel, Outlook and PowerPoint 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

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1. **Apply best practices in managing Microsoft Outlook.**
   - Configure an outlook account
   - Use basic e-mail features
   - Manage e-mail messages
   - Schedule appointments
   - Schedule meetings

2. **Make a business document using Microsoft Word.**
   - Describe the function of a Word processor
   - Create a document
   - Edit a document
   - Format a document
   - Print a document
   - Insert headers and footers
   - Insert a table
   - Use common graphic elements in a document
   - Apply desktop publishing features to a document

3. **Make a business presentation using Microsoft PowerPoint.**
   - Describe the function of a presentation manager
   - Construct a presentation
   - Edit a presentation
   - Format a presentation
   - Print a presentation
   - Insert graphic objects
   - Run a slide show
COMP 120 – Information Systems

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4. Use Microsoft Excel formulas and functions.
   - Copy formulas
   - Use formulas containing relative, absolute, and mixed references
   - Describe function syntax
   - Insert a function using the insert function dialogue box
   - Type a function directly into a cell
   - Use AutoFill to fill in a formula and complete a series
   - Use the IF logical function
   - Insert the date with the TODAY function
   - Use the PMT financial function

5. Construct a chart from an Excel data sheet.
   - Describe the purpose of a chart
   - Insert chart titles and legends
   - Format a chart
   - Modify 3D charts
   - Use custom formatting with chart axes
   - Insert tick marks and scale values

6. Use Microsoft Excel tables, PivotTables and PivotCharts.
   - Describe a structured range of date
   - Freeze rows and columns
   - Make an Excel table
   - Format an Excel table
   - Manipulate records in an Excel table
   - Manipulate data in an Excel table
   - Describe the purpose of a PivotTable
   - Make a PivotTable
   - Apply PivotTable styles
   - Manipulate data in a PivotTable
### COMP 120 – Information Systems

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- Group PivotTable items
- Make a PivotChart

7. Manipulate multiple Excel worksheets and workbooks.
   - Manipulate multiple worksheets
   - Insert cell references to other worksheets
   - Consolidate information from multiple worksheets using 3-D references
   - Insert a link to data in another workbook
   - Use an Excel workspace
   - Insert a hyperlink in a cell
   - Make a custom template

8. Construct an Excel spreadsheet application.
   - Describe an application
   - Manipulate defined names for cells and ranges
   - Paste a list of defined names as documentation
   - Use defined names in formulas
   - Add defined names to existing formulas
   - Make validation rules for data entry
   - Protect the contents of worksheet and workbooks
   - Make cell comments
   - Construct a macro using the macro recorder
   - Edit a macro using the Visual Basic Editor
   - Assign a macro to a keyboard shortcut and a button
   - Save a workbook in macro enabled format

9. Use advanced Excel features.
   - Use the IF function
   - Use the AND function
   - Use the OR function
   - Use the VLOOKUP function
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- Use statistical functions
- Use advanced filters
- Use database functions

**PLAR assessment methods**
If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Lab Demonstration (Exam)**

   A 50% pass mark is required. To facilitate the demonstration, candidates will open a source file and follow instructions to modify the file applying necessary skills and software tools as required.

**Resources**
ECON 100 – Economics

You will study the foundations of macroeconomics. Your studies will include an introduction to the economic principles of scarcity, opportunity costs, demand and supply and comparative market structures. You will then focus on learning the major macroeconomic elements impacting our economy. This includes Gross Domestic Product, unemployment and inflation, government spending and taxation, the Canadian banking system, foreign trade and other key macroeconomic variables.

Credit unit(s): 5.0

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1. Describe the nature and methods of micro/macroeconomics while explaining the economizing problem society faces.
   - Define economics and discuss the features of the economic way of thinking
   - Explain how economic theory and principles are derived
   - Explain the difference between microeconomics and macroeconomics
   - Identify Canada’s economic goals
   - Recognize the nature of the economic problem and the categories of scarce resources also known as factors of production
   - Identify a command system versus a market system
   - List the characteristics of a market system
   - Explain the invisible hand

2. Demonstrate price equilibrium changes using the laws of supply and demand.
   - Describe demand and how it can change
   - Describe supply and how it can change
   - Demonstrate the effects of changes in supply and/or demand on equilibrium price and quantity in a market free of government intervention

3. Explain the concept of elasticity of demand and supply.
   - Define the concepts of price elasticity of demand including the use of the coefficient of price elasticity of demand and its characteristics
   - Identify the determinants of price elasticity of demand
   - Define the concepts of price elasticity of supply including the use of the coefficient of price elasticity and its characteristics
   - Identify the determinants of price elasticity of supply

4. Explain the characteristics of a perfectly competitive market, monopoly market, monopolistic competitive market and oligopoly market.
### ECON 100 - Economics

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- Explain the characteristics of perfect competition
- Explain what is meant by a monopoly market
- Explain the characteristics of a monopolistic competition
- Describe oligopolies

5. Describe Gross Domestic Product as an economic measure.
   - Explain the difference between final goods and services and intermediate goods and services
   - Describe the components used in the expenditure approach method of calculating GDP (no income approach)
   - Explain the application of real GDP by applying the price index to the nominal GDP
   - Explain the problems associated with using the GDP as a measure of social welfare

6. Illustrate the business cycle, unemployment and inflation, as well as long-term growth with a view to the impact each has in the Canadian economy.
   - Explain macroeconomic stability and growth
   - Describe the phases of the business cycle
   - Identify the causes of changes in the levels of output and employment
   - Explain the types of unemployment, their causes, and the natural rate of unemployment
   - Compute levels of employment, unemployment, and the unemployment rate
   - Compute the rate of inflation
   - Compute real income

7. Illustrate the impact changes in aggregate demand and supply have on the price level and real gross domestic product.
   - Compute the propensities to consume and to save
   - Explain the multiplier effect
   - Describe the aggregate supply-aggregate demand (AS-AD) model
   - Compute equilibrium domestic output and price level using the AS-AD model
   - Define Demand-Pull and Cost-Push inflation using the AS-AD model

8. Demonstrate the operations and limitations of fiscal policy in the decision-making process of government including deficits and debts.
   - Explain expansionary and contractionary fiscal policy and apply the effects fiscal policy options have on equilibrium using the AS-AD model
<table>
<thead>
<tr>
<th>ECON 100 - Economics</th>
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</thead>
<tbody>
<tr>
<td>Competent: I can work independently without supervision to apply the outcome.</td>
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<tr>
<td>Learning: I need some supervision or direction to apply the outcome.</td>
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<tr>
<td>None: I have no knowledge or experience related to this outcome.</td>
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</tbody>
</table>

- Explain potential problems encountered in applying fiscal policy
- Discuss current Canadian fiscal policy
- Explain budget deficits (and surpluses) and how they are related to government debt
- Explain the potential problems debt causes for the government, as well as future generations, along with other real issues created by fiscal policy related to carrying public debt

9. Illustrate the role of the banking system in the creation of money and the use of the money expansion multiplier.

- Explain the functions of money in an economy and how money maintains value
- Explain how money’s value relates to the price level
- Define the money supply, specifically M1 money
- Describe Canada’s banking system as well as its participants
- Explain why chartered banks maintain reserves and compute a chartered bank’s excess reserves
- Explain what determines a chartered bank’s money-creating potential and compute the money multiplier

10. Identify the main functions of the Bank of Canada, the goals and tools of monetary policy, and these policies impact on the Canadian economy.

- Explain the functions of the Bank of Canada
- Discuss the “demand for money”, the supply of money and the equilibrium interest rate
- Discuss monetary policy and Open Market Operations
- Discuss monetary policy using the Bank Rate and overnight lending
- Identify the strengths and shortcomings of monetary policy

11. Determine the importance of international trade to the Canadian economy and the effect international transactions have on Canadian currency.

- Explain the importance of international trade to an economy by looking at its comparative advantage and the factors that promote specialization of trade
- Explain the potential barriers to international trade and why these barriers are employed
- Discuss current trade agreements in Canada
- Describe how imports and exports affect the foreign exchange market
- Describe what leads to the appreciation and depreciations of a nation’s currency
ECON 100 - Economics

| Competent: | I can work independently without supervision to apply the outcome. |
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- Compute simple currency conversions

**PLAR assessment methods**

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Evidence file**

   A resume that is customized so that it specifically highlights the experience and skills you have that are relevant to the course you are challenging. This is called a targeted resume.

   ✓ It focuses on your skills and experience, rather than on your chronological work history. Edit your existing resume so that your skills and knowledge under each job experience match the critical learning outcomes of the course.

   ✓ State your capabilities, what you can do as well as your achievements what you have done. Make sure that your statements regarding your capabilities and achievements are short and put in bullet style.

   Please refer to the website [http://jobsearch.about.com/od/resumes/a/target.htm](http://jobsearch.about.com/od/resumes/a/target.htm) for a sample and more information on a targeted resume.

   The assessor may contact the candidate for explanation or verification of submitted evidence.

   AND

2. **Challenge exam**

   A 50% pass mark is required. The exam has multiple choice, short answers and economic problems. Some questions have tables to fill that require simple calculations. More information on the challenge exam can be obtained from the ECON 100 assessor (lead instructor).

**Resources**

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. Employee and organizational ethics are discussed throughout the course with an emphasis on using human resource management to achieve high organizational performance.

Credit unit(s): 4.0  
Equivalent course(s): ADMN 222

<table>
<thead>
<tr>
<th>HR 120 – Introduction to Human Resource Management</th>
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<th>Learning</th>
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<tr>
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</table>

1. Describe how an organization utilizes various systems of the management of human resources to achieve its objectives.
   - Define human resource management and its contribution to organizational performance
   - Discuss the roles and responsibilities of an organization’s human resource management function
   - Summarize areas in which human resource management can support organizational strategies
   - Identify the skills, certification, and ethical requirements of human resource professionals
   - Explain the roles of supervisors and line managers in human resource management
   - Identify the trends in labour force composition and their influence on human resource management
   - Explain how the nature of the employment relationship is changing

2. Explain the legal and ethical responsibilities of both an organization to its employees and the employees to the organization.
   - Describe the legal framework for Canadian human resource management
   - Discuss employment equality and privacy laws and the role of agencies that enforce them
   - Describe the ways employers can meet the duty to accommodate
   - Define harassment and how employers can minimize it
   - Discuss the importance of valuing diversity and how a respectful and diverse workplace impacts an organization’s success
   - Explain the context of Occupational Health and Safety regulations and the duties of the employer and the rights and responsibilities of the employee

3. Apply the concepts of analyzing work and designing jobs.
   - Summarize the elements of workflow analysis in the production of a product or service
   - Examine the significance of the job analysis process and its application
### HR 120 – Introduction to Human Resource Management

<table>
<thead>
<tr>
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</table>

- Discuss the methods and sources of gathering information for job analysis
- Demonstrate the elements of a job analysis
- Explain the different approaches to job design and its uses
- Discuss the use of ergonomics in creating safe jobs
- Discuss designing jobs for mental demands

4. Discuss how to plan and recruit for the human resources to meet an organization’s strategy.

- Explain how to align a company’s strategic direction with its human resource planning
- Describe the advantages and disadvantages of various ways of eliminating a labour surplus or avoiding a labour shortage
- Describe employment branding and recruitment policies organizations adopt to make job vacancies more attractive
- List the various sources from which job applicants can be drawn, their relative advantages and disadvantages and the methods for evaluating them
- Discuss succession planning
- Explain the recruiter’s role in the recruitment process, the limits the recruiter faces and the opportunities available

5. Describe the elements of the selection process.

- Identify the common elements and methods used in selecting human resources
- Discuss the reliability, validity, generalizability, utility and legality of selection methods
- Describe the major types of employment tests
- Discuss various techniques of interviewing
- Identify and explain the various elements of a selection decision

6. Explain how training and development can impact employee and organizational effectiveness.

- Discuss the link between training and organizational needs
- Explain a needs assessment
- Describe how to plan and design an effective training program
- Discuss various training methods
- Summarize the steps in the implementation and evaluation of a successful training program
- Describe training methods used for employee orientation and diversity management
<p>| Competent: |
| Learning: |</p>
<table>
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<tr>
<th>None:</th>
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<tbody>
<tr>
<td>Discuss the approaches organizations use for employee development</td>
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<tr>
<td>Identify the steps in the career management process</td>
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</table>

7. Explain how performance management contributes to organizational efficiency and effectiveness.
   - Identify the major determinants of individual performance
   - Describe the general purposes of performance management
   - Identify the criteria for effective performance management
   - Discuss the major approaches of performance management, the specific techniques of each approach, and how these approaches compare with the criteria for effective performance management systems
   - Describe the advantages and disadvantages of the different sources of performance information
   - Discuss rating errors and how to minimize each in a performance evaluation
   - Explain how to effectively provide performance feedback
   - Summarize ways to achieve performance improvement
   - Discuss legal and ethical issues that affect performance management

8. Describe the strategies of the total rewards model that is designed to attract, motivate and retain employees.
   - Describe the “total rewards” approach to employee compensation and rewards
   - Identify the major factors to consider in providing base pay to employees
   - Describe how organizations use incentives to recognize individual, team and organizational performance
   - Discuss the role of benefits as part of the employee total rewards
   - Summarize the benefits employers are required to provide by law
   - Describe optional benefit programs employers may provide
   - Explain the importance of effectively communicating the nature and value of benefits to employees
   - Discuss issues related to compensating and rewarding executives

9. Discuss the employment relationship in a unionized setting.
   - Describe what is meant by unions, collective bargaining, and labour relations
   - Discuss the history of labour unions
   - Identify the labour relations goals of management, labour unions, and society
### HR 120 – Introduction to Human Resource Management

| Competent: | I can work independently without supervision to apply the outcome. |
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| None: | I have no knowledge or experience related to this outcome. |
| | | | | | |

- Summarize laws and regulations that affect labour relations
- Describe the union organizing process
- Describe the major labour-management interactions of contract negotiations and contract administration
- Discuss more cooperative approaches to labour management relations

10. Explain the contributions and effectiveness of human resource management on a high-performance organization.

- Define high-performance work systems and the elements of such systems
- Identify the conditions that create a high-performance work system
- Summarize the outcomes of a high-performance work system
- Describe how organizations assess employee satisfaction and engagement.
- Explain how human resource management can contribute to a high-performance work system

### PLAR assessment methods

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Evidence file**

   The candidate will need to develop an evidence file with documents including an employer validation, resume including references (include letters of reference if available), training verification and work samples. Include any other documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:

   ✓ Employer validation ([Appendix C](#))
   ✓ Targeted resume including references
   ✓ Relevant work based training or workshops attended – please include any certificates, statements of attendance, agendas or workshop outlines you may have.
   ✓ Work samples that demonstrate the skills and knowledge related to the learning outcomes above.
   ✓ Take home assessment which includes cases and questions related to the learning outcomes in HR 120.

   As part of your evidence file you will be required to participate in an **interview with an assessor** where you will be asked to demonstrate your knowledge in the above areas.

   **OR**

2. **Challenge exam**
A 50% pass mark is required. The exam has multiple choice, short answers and case study problems. More information on the challenge exam can be obtained from the HR 120 assessor (lead instructor).

**For Sarcan applicants only:**
If you have a pass mark in the SARC Leadership Excellence Advancement Program, you will receive PLAR credit. Please go through the PLAR application process.

**Resources**

Government of Canada, Service Canada:  

Government of Canada, Canada Revenue Agency:  

Canadian HR Reporter, The National Journal of Human Resource Management:  
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
Equivalent course(s): ACP 170, LAW 240

<table>
<thead>
<tr>
<th>LAW 220 – Commercial Law</th>
<th>Competent</th>
<th>Learning</th>
<th>None</th>
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<tbody>
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</table>

1. Describe how laws have evolved to facilitate our society.
   - Define what law is
   - Identify the sources of Canadian laws and distinguish their components
   - Describe the significance of The Charter of Rights and Freedoms on Canadians
   - Describe the structure of the courts in Canada and litigation process
   - Discuss the remedies available to a plaintiff in a civil action where judgement for liability is obtained
   - Explain the function and use of alternative methods for resolving disputes
   - Define administrative law and explain when and how it is used

2. Apply the law of torts.
   - Define a tort
   - Describe various types of intentional torts
   - Explain the elements required to establish the unintentional tort of negligence
   - Outline the defences available to someone accused of committing a tort
   - Explain the laws relating to product liability and professional liability
   - Demonstrate how failure to meet a standard of care can result in liability for which the courts may award damages

3. Determine if the elements contained within an agreement make it an enforceable contract.
   - Describe the process of reaching consensus
   - Identify what constitutes a valid offer and an effective acceptance
   - Explain the principles of consideration
   - Explain how lack of capacity may impact a contract
<table>
<thead>
<tr>
<th>Objective</th>
<th>Competent</th>
<th>Learning</th>
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<tr>
<td>- Explain the purpose of intention in the formation of an enforceable contract</td>
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<td>- Describe contracts that are void because their purpose is illegal</td>
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<td>- Identify contracts that require special form or writing to be enforceable</td>
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<td>- Explain how certain restrictive covenants in a contract may be enforceable</td>
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<tr>
<td><strong>4.</strong> Demonstrate the impact of various flaws in a contract and the extent of rights associated with a contract.</td>
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<td>- Explain the effects of mistake, misrepresentation, undue influence, and duress on the enforceability of a contract</td>
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<td>- Describe the remedies available to a victim of a flaw in a contract</td>
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<tr>
<td>- Describe the concept of privity of a contract and identify the exceptions to the privity of contract rule</td>
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<td>- Explain how contracts may be assigned</td>
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<td><strong>5.</strong> Demonstrate how a contract may be brought to an end.</td>
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<tr>
<td>- Describe the requirements for performance of a contract</td>
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<td>- Explain what constitutes a breach of contract</td>
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<tr>
<td>- Explain the remedies available for victims of a breach of contract</td>
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<tr>
<td>- Illustrate how a contract can be brought to an end by means other than performance</td>
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<td><strong>6.</strong> Apply the law relating to the Sale of Goods Act and the Consumer Protection Act.</td>
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<tr>
<td>- Describe the contract of sale and the Sale of Goods Act</td>
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<td>- Determine when title and risk passes to the buyer</td>
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<td>- Identify implied conditions and warranties in a contract of sale</td>
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<td>- Identify the rights, duties and remedies of the purchasers and the sellers</td>
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<tr>
<td>- Describe the nature and purpose of consumer protection legislation</td>
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<td><strong>7.</strong> Apply the law relating to agency and employment relationships and the protection of confidential information.</td>
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<tr>
<td>- Explain the nature of an agency relationship</td>
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<td>- Describe how an agency relationship can be created</td>
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<td>- Describe the fiduciary duties of an agent and of a principal</td>
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<tr>
<td>- Demonstrate how liability can occur in an agency relationship</td>
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<tr>
<td>- Explain the nature of an employment relationship</td>
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### LAW 220 – Commercial Law

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</table>

- Describe the duties and responsibilities of employers and employees
- Illustrate how a contract of employment can be legally terminated and the consequences of wrongful dismissal
- Describe confidential information and the ways it can be protected

8. Apply the laws relating to sole proprietorships, partnerships and corporations.
- Distinguish the three basic methods of carrying on business
- Describe the laws applicable to sole proprietorships
- Describe the various forms of partnerships and the liability they create
- Describe the nature of a corporation
- Demonstrate the rights and liabilities of the parties in a corporation
- Describe the various methods of funding corporate activities

9. Apply the laws relating to ownership and claims to personal and real property including bailment and insurance.
- Describe the nature and various forms of a bailment
- Illustrate the rights and responsibilities associated with possession of personal property keeping in mind owners, finders, and bailees
- Describe the remedies available to the parties in a bailment contract
- Describe the purpose and unique features of insurance contracts
- Describe the rights and responsibilities of the insurer and the insured
- Explain what constitutes real property and the various interests a party can hold in land
- Explain title to land and the registration of property interests.
- Explain the rights, responsibilities, and remedies of and available to landlords and tenants in commercial and residential tenancies

10. Describe the law relating to intellectual property and the role of privacy acts.
- Describe what is protected under copyright law
- Explain what a patent protects and how patent protection is obtained
- Describe what is protected by the Trade-marks Act
- Discuss the remedies available when intellectual property rights have been infringed
- Describe the role of privacy acts and how they protect a business from disclosure of confidential information

11. Apply the law relating to security for debt and the distribution of debtor’s assets in bankruptcy.
### LAW 220 – Commercial Law

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- Describe the many security instruments available to creditors for the purpose of securing payment of debt
- Demonstrate how security instruments protect creditors
- Describe the right of creditors when there is a default of payment of a debt
- Explain the nature of bankruptcy and the processes involved in bankruptcy proceedings
- Demonstrate the distribution of a debtor’s assets in a bankruptcy situation

### PLAR assessment methods

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Evidence file**

   The candidate will need to develop an evidence file with documents including an employer validation, resume including references (include letters of reference if available), training verification and work samples. Include any other documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:

   - Employer validation ([Appendix B](#))
   - Resume including references
   - Relevant work based training or workshops attended – please include any certificates, statements of attendance, agendas or workshop outlines you may have.
   - Work samples that demonstrate the skills and knowledge related to the learning outcomes above.

   The assessor may contact candidate for explanation or verification of submitted evidence.

   OR

2. **Challenge exam**

   A 50% pass mark is required. The exam has multiple choice, short answer and case study problems. More information on the challenge exam can be obtained from the LAW 220 assessor (lead instructor).

### Resources

MATH 139 – Business Mathematics

You will deal with business problems involving ratios, proportions and percent. You will study the mathematics of merchandizing by examining discounts and markups. You will deal with the concept of the time value of money and how it is applied to both simple and compound interest. You will study ordinary annuities and specifically how they relate to mortgages.

Credit unit(s): 4.0  
Equivalent course(s): FIN 120

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<tr>
<th>MATH 139 – Business Mathematics</th>
<th>Competent</th>
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</table>

1. Apply ratio, proportion and percent to solve a variety of business problems.
   - Convert ratios to percentages
   - Determine the percentage change in a quantity
   - Given the percentage change, determine either the initial or final value of a quantity
   - Solve problems using proportions

2. Determine trade discount, cash discounts and mark-ups.
   - Explain the concept of a discount
   - Apply discounts to a variety of business problems
   - Determine the single discount rate equivalent to successive discounts
   - Explain the concept of a markup
   - Determine the markup of a quantity based on either the cost or the selling price of the quantity
   - Use discounts and markups to determine the cost, selling price and list price of a quantity
   - Calculate the dollar amount of a cash discount applied to tax or invoice situations
   - Determine the interest rate equivalent to a given discount rate

3. Perform currency exchange calculations.
   - Convert currency from one country’s currency to another
   - Determine the new exchange rate when either the importing or exporting country alters their currency
   - Calculate the value of imports and/or exports when either the importing country or exporting country alters the value of their currency
   - Determine the factor of change and/or percentage change when a country’s currency is altered in value

4. Solve commercial problems using simple interest.
**MATH 139 – Business Mathematics**

**Competent:** I can work independently without supervision to apply the outcome.

**Learning:** I need some supervision or direction to apply the outcome.

**None:** I have no knowledge or experience related to this outcome.

<table>
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<th>Outcome</th>
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<tbody>
<tr>
<td>Define the variables in the formulas</td>
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<tr>
<td>Use the formulas to solve for any of the variables</td>
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<td>Calculate the interest or amount using the standard Canadian practice, that is, using exact interest</td>
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<td>Calculate the interest earned for a daily interest savings account</td>
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<tr>
<td>Explain the concept of a maturity value</td>
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<tr>
<td>Calculate the maturity value</td>
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<tr>
<td>Calculate the present value of non-interest and interest bearing debts</td>
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</table>

5. Analyze problems involving the time value of money.

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<tr>
<th>Outcome</th>
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</thead>
<tbody>
<tr>
<td>Define Present Value and Future Value</td>
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<tr>
<td>Explain the four fundamental principles of the Declining Balance Method (U.S. Rule)</td>
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<tr>
<td>Calculate the interest and principal portions of any payment and the balance owing using the Declining Balance Method</td>
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<tr>
<td>Verify debt repayments using the Declining Balance Method</td>
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<tr>
<td>Determine the total interest charged on a loan</td>
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<tr>
<td>Explain the three principles of the Merchant’s Rule</td>
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<tr>
<td>Calculate the balance owing on a debt at any time by the Merchant’s Rule</td>
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<tr>
<td>Calculate the interest and principal portions of any payment and the balance owing using the Merchants Rule</td>
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<tr>
<td>Discuss the reasons for commuting obligations</td>
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<tr>
<td>Explain the concept of an equation of value</td>
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<tr>
<td>Commute a contract involving simple or compound interest or an annuity</td>
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</tbody>
</table>

6. Solve commercial problems involving compound interest.

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Competent</th>
<th>Learning</th>
<th>None</th>
</tr>
</thead>
<tbody>
<tr>
<td>Define the variables in the formula</td>
<td></td>
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<tr>
<td>Use the formula to solve for any of the variables</td>
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<tr>
<td>Differentiate between simple and compound interest</td>
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<tr>
<td>Determine the compound amount through changing compound interest rates</td>
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<tr>
<td>Discount an amount through changing compound interest rates</td>
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<tr>
<td>Define effective rate and nominal rate</td>
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<tr>
<td>Convert interest rates from an effective rate to a given nominal rate and vice versa</td>
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</tbody>
</table>
MATH 139 – Business Mathematics

| Competent: | I can work independently without supervision to apply the outcome. |
| Learning: | I need some supervision or direction to apply the outcome. |
| None: | I have no knowledge or experience related to this outcome. |

<table>
<thead>
<tr>
<th>Competent</th>
<th>Learning</th>
<th>None</th>
</tr>
</thead>
</table>

- Calculate the rate of return on an investment
- Determine the time required for an investment to become a specified future value
- Determine the rate of interest at which a given principal grows to become a required future value

7. Analyze Ordinary Annuities.

- Explain the concept of an ordinary annuity
- Convert a general annuity to a simple annuity
- Distinguish from the context of a problem whether the problem involves a present value or future value situation
- Define the future value of an ordinary annuity
- State the future value of an ordinary annuity formula
- Calculate the F.V. of an ordinary annuity
- Define the present value of an ordinary annuity
- State the present value of an ordinary annuity formula
- Calculate the P.V. of an ordinary annuity by formula
- Given an annuity solve for any of the required variables
- Determine the balance, interest portion and principal portion of any payment(s) for an ordinary annuity
- Determine the effects of missing or making additional payments on an annuity
- Perform calculations involving savings and pensions

8. Examine debt retirement by using amortization.

- Explain amortization terminology
- Build an amortization schedule
- Determine the total interest charges over a period of time
- Calculate the increased balance at the end of the term as a result of missing payments
- Determine the amount of a payment that is applied to principal as a result of a penalty clause
- Calculate the interest savings resulting from making additional payments or increased payments on a mortgage with or without penalty clauses
- Calculate the difference in payment amounts of a subsidized mortgage
- Calculate the financial repercussions as a result of a repossession situation
### MATH 139 – Business Mathematics

<table>
<thead>
<tr>
<th>Competent:</th>
<th>Learning:</th>
<th>None:</th>
</tr>
</thead>
<tbody>
<tr>
<td>I can work independently without supervision to apply the outcome.</td>
<td>I need some supervision or direction to apply the outcome.</td>
<td>I have no knowledge or experience related to this outcome.</td>
</tr>
</tbody>
</table>

#### 9. Examine debt retirement by using sinking funds.

- Define a sinking fund
- Determine the required periodic interest payment
- Determine the required periodic sinking fund deposit
- Build a sinking fund schedule
- Calculate the “effective rate” of a sinking fund
- Calculate the surplus or shortfall in a sinking fund due to changes in interest rates
- Calculate the surplus in the sinking fund
- Perform sinking fund adjustments

#### PLAR assessment methods

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Challenge exam**

   A 50% pass mark is required. The exam has word problem questions. Some questions have tables to fill that require simple calculations. More information on the challenge exam can be obtained from the MATH 139 assessor (lead instructor).

#### Resources

- Website: [http://programs.siast.sk.ca/math139](http://programs.siast.sk.ca/math139)
- Sharp EL 738 Financial Calculator
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

<table>
<thead>
<tr>
<th>MKTG 120 - Marketing</th>
<th>Competent</th>
<th>Learning</th>
<th>None</th>
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<tbody>
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<tr>
<td>Learning: I need some supervision or direction to apply the outcome.</td>
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<tr>
<td>None: I have no knowledge or experience related to this outcome.</td>
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</table>

1. Explain the function of marketing within an organization.
   - Define marketing
   - Outline the steps in the marketing process
   - Describe core marketplace concepts
   - Explain how to design a customer-driven marketing strategy
   - Discuss strategies for building customer relationships and creating value for customers

2. Complete a Strategic Market Plan for an organization.
   - Explain company-wide strategic planning and its steps
   - Discuss how to design business portfolios and develop growth strategies
   - Explain marketing’s role in strategic planning
   - Identify the elements of a customer-driven marketing strategy
   - Outline the elements of a marketing plan
   - Prepare a strategic marketing plan for a given company
   - Describe the environmental forces that affect a company’s ability to serve its customers

3. Use methods of marketing research to provide input into managerial decision making.
   - Explain the importance of market information in gaining insights about customers
   - Discuss the main ways marketing information is gathered
   - Outline the steps in the marketing research process
   - Demonstrate how companies analyze and use marketing information

4. Explain consumer and business buyer behaviour.
   - Describe the major factors that influence consumer buyer behavior
### MKTG 120 - Marketing

<table>
<thead>
<tr>
<th>Competent</th>
<th>Learning</th>
<th>None</th>
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</thead>
<tbody>
<tr>
<td>I can work independently without supervision to apply the outcome.</td>
<td>I need some supervision or direction to apply the outcome.</td>
<td>I have no knowledge or experience related to this outcome.</td>
</tr>
</tbody>
</table>

- Discuss the stages in the consumer buyer decision process
- Describe the adoption process and consumer behavior for high-tech products
- Describe the business market and the major factors that influence business buyer behavior

5. Illustrate appropriate market segmentation, target market and market positioning for any given product and/or organization.

- Explain the meaning, benefits, and limitations of market segmentation
- Discuss the major approaches for segmenting consumer and business markets
- Explain how companies identify attractive market segments and choose a target marketing strategy
- Discuss how companies position their products for maximum competitive advantage in the market place
- Use segmentation and target market strategies to create target market profiles for products and/or companies

6. Identify strategies for the creation and marketing of a brand, product and service.

- Define the term “product” in the marketing sense
- List the major classifications of products and services
- Describe the strategic decisions companies make regarding the marketing of their products and services
- Identify the four characteristics that make services marketing a special kind of product marketing
- Describe the concept of brand
- Explain the strategic decisions marketers make in managing their brands

7. Explain the product life cycle and the accompanying marketing strategies.

- Explain how companies find and develop new product ideas
- Describe the steps in the new product development process
- Describe the stages of the product life cycle
- Explain how marketing strategies change during the product’s life cycle

8. Explain pricing considerations and strategies.

- Discuss the importance of understanding customer-value perceptions and company costs when setting prices
- Explain the internal and external factors affecting pricing decisions
- Describe the major strategies for pricing products
## MKTG 120 - Marketing

<table>
<thead>
<tr>
<th>Competent:</th>
<th>Learning:</th>
<th>None:</th>
</tr>
</thead>
<tbody>
<tr>
<td>I can work independently without supervision to apply the outcome.</td>
<td>I need some supervision or direction to apply the outcome.</td>
<td>I have no knowledge or experience related to this outcome.</td>
</tr>
</tbody>
</table>

- Explain how companies determine a set of prices that maximizes the profits from the total product mix
- Discuss how companies adjust their prices to take into account different types of customers and situations

9. **Describe the importance and function of distribution channels.**

- Describe the main types of marketing channels for business and consumer products
- Explain the role of the members of the marketing channel and how they add value to the marketing process
- Describe the major channel design decisions
- Describe supply chain management

10. **Apply basic integrated marketing communications strategies including the use of digital media.**

- Describe the major forms of marketing communications
- Explain why it is important for companies to practice integrated marketing communications
- Discuss the major decisions involved in developing an advertising program
- Explain how companies use public relations as part of their integrated marketing communications program
- Describe the steps in the personal selling process
- Describe sales promotion as a form of marketing communications
- Describe how companies can use digital media as part of their integrated communications program
- Apply integrated marketing communications strategies

### PLAR assessment methods

If you qualify for PLAR, you may be asked to demonstrate your learning in one or more of the following ways. Be prepared to clarify expectations with the PLAR Consultant/Assessor.

1. **Evidence file**

The candidate will need to develop an evidence file with documents including an employer validation, resume including references (include letters of reference if available), training verification and work samples. Include any other documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:

- Employer validation checklist ([Appendix C](#))
- Resume including references
- Relevant work based training or workshops – please include any certificates, statements of attendance, agendas or workshop outlines you may have.
 ✓ Work sample of a marketing plan

**Option 1**

**Marketing plan: work sample** – Candidates may submit an actual marketing plan they have developed in their work place. The plan must be the candidate’s own work and must be validated as such by their direct supervisor or employer.

**Option 2**

**Marketing plan: case option** – For candidates who do not wish to submit an actual work sample or who cannot submit a work sample due to company’s confidentiality policies, you may choose to complete a case study. This case study assignment will be given to you when you meet with the program faculty in [Step 5 of the PLAR process](#).

**Any marketing plan must address the following items:**
- Environmental scan (indicating opportunities and threats)
- Internal strengths and weaknesses
- Mission statement
- Organizational and marketing objectives
- Consumer profile(s) using the four bases of segmentation
- Positioning strategy(ies)
- Product details
- Pricing strategy(ies)
- Break-even analysis
- Distribution channel and selection
- Integrated communications plan

The assessor may contact candidate for explanation or verification of submitted evidence.

**Resources**


eText with MyMarketingLab access available through Pearson Canada
Business Program

Appendices
# Appendix A: ADMN 220 – Organizational Behaviour documents

## Employer validation checklist: ADMN 220 – Organizational Behaviour

**Employer instructions:** Review each of the skills and knowledge factors that are listed in the table below. Indicate with a checkmark whether the PLAR candidate can perform the factor at a “Satisfactory”, “Unsatisfactory”, or “Not Applicable” level. Add any comments that you might have to clarify your responses in the comment area. Provide your signature at the bottom of this form and complete the validator information sheet.

<table>
<thead>
<tr>
<th>Skills and knowledge</th>
<th>Satisfactory</th>
<th>Unsatisfactory</th>
<th>Not Applicable</th>
<th>Optional comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Determines goals and sets priorities</td>
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<tr>
<td>Plans and schedules activities</td>
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<tr>
<td>Completes tasks within an established deadline</td>
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<tr>
<td>Solves problems and makes thoughtful and reasonable decisions, even if unpopular</td>
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<tr>
<td>Effectively uses verbal skills</td>
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<tr>
<td>Effectively uses non-verbal skills</td>
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<tr>
<td>Leads discussion groups</td>
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<tr>
<td>Prepares presentations</td>
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<tr>
<td>Delivers presentations</td>
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<tr>
<td>Understands and works well in a diverse workplace (gender, age, race, other)</td>
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<tr>
<td>Negotiates work tasks and assignments</td>
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<tr>
<td>Functions as an effective team member</td>
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<tr>
<td>Effectively manages conflict</td>
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<tr>
<td>Maintains good relations with others</td>
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<tr>
<td>Encourages and motivates others to accomplish tasks</td>
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<tr>
<td>Monitors the performance of others when required</td>
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</table>
Please complete the PLAR validation checklist for ADMN 220 – Organizational Behaviour. Verify whether the PLAR candidate has performed each of the factors, then sign below and include with the letter of validation.

Comments:

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Signature: __________________________

Date: __________________________
Employer/validator information sheet for evidence:
ADMN 220 – Organizational Behaviour

*On Employers letterhead*

I have actually seen ____________________________ complete the tasks that I have signed for on the PLAR employer validation checklist for the ADMN 220 Organizational Behaviour course. I am confident that he/she can perform the identified factors at the skill level indicated.

Name of validator: _______________________________

Employer: _____________________________________

Job title: ______________________________________

Telephone: _____________________________________

Fax: ___________________________________________

Email: _________________________________________

General comments regarding the candidate’s performance (optional):

________________________________________________________________________
________________________________________________________________________
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________________________________________________________________________

Signature: ______________________________________

Date: _________________________________________
### Employer validation checklist: LAW 220 – Commercial Law

**Employer instructions:** Review each of the skills and knowledge factors that are listed in the table below. Indicate with a checkmark whether the PLAR candidate can perform the factor at a “Satisfactory”, “Unsatisfactory”, or “Not Applicable” level. Add any comments that you might have to clarify your responses in the comment area. Provide your signature at the bottom of this form and complete the validator information sheet.

<table>
<thead>
<tr>
<th>Skills and knowledge</th>
<th>Satisfactory</th>
<th>Unsatisfactory</th>
<th>Optional comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Describe how laws have evolved to facilitate our society.</td>
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<tr>
<td>• Define what law is</td>
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<tr>
<td>• Identify the sources of Canadian laws and distinguish their components.</td>
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<tr>
<td>• Describe the significance of The Charter of Rights and Freedoms on Canadians</td>
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<tr>
<td>• Describe the structure of the courts in Canada and litigation process</td>
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<tr>
<td>• Discuss the remedies available to a plaintiff in a civil action where judgment for liability is obtained</td>
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<tr>
<td>• Explain the function and use of alternative methods for resolving disputes</td>
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<tr>
<td>• Define administrative law and explain when and how it is used</td>
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<tr>
<td>2. Apply the law of torts.</td>
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<tr>
<td>• Define a tort</td>
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<tr>
<td>• Describe various types of intentional torts</td>
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<tr>
<td>• Explain the elements required to establish the unintentional tort of negligence</td>
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<tr>
<td>• Outline the defences available to someone accused of committing a tort</td>
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<tr>
<td>• Explain the laws relating to product liability and professional liability</td>
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<tr>
<td>• Demonstrate how failure to meet a standard of care can result in liability for which the courts may award damages</td>
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</tr>
<tr>
<td>Skills and knowledge</td>
<td>Satisfactory</td>
<td>Unsatisfactory</td>
<td>Optional comments</td>
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<tr>
<td>3. Determine if the elements contained within an agreement make it an enforceable contract.</td>
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<tr>
<td>• Describe the process of reaching consensus</td>
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<tr>
<td>• Identify what constitutes a valid offer and an effective acceptance</td>
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<tr>
<td>• Explain the principles of consideration</td>
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<tr>
<td>• Explain how lack of capacity may impact a contract</td>
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<tr>
<td>• Explain the purpose of intention in the formation of an enforceable contract</td>
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<tr>
<td>• Describe contracts that are void because their purpose is illegal</td>
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<tr>
<td>• Identify contracts that require special form or writing to be enforceable</td>
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<tr>
<td>• Explain how certain restrictive covenants in a contract may be enforceable</td>
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<tr>
<td>4. Demonstrate the impact of various flaws in a contract and the extent of rights associated with a contract.</td>
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<tr>
<td>• Explain the effects of mistake, misrepresentation, undue influence, and duress on the enforceability of a contract</td>
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<tr>
<td>• Describe the remedies available to a victim of a flaw in a contract</td>
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<tr>
<td>• Describe the concept of privity of a contract and identify the exceptions to the privity of contract rule</td>
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<tr>
<td>• Explain how contracts may be assigned</td>
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<tr>
<td>5. Demonstrate how a contract may be brought to an end.</td>
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<tr>
<td>• Describe the requirements for performance of a contract</td>
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<tr>
<td>• Explain what constitutes a breach of contract</td>
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<tr>
<td>• Explain the remedies available for victims of a breach of contract</td>
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<tr>
<td>• Illustrate how a contract can be brought to an end by means other than performance</td>
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<td></td>
</tr>
<tr>
<td>Skills and knowledge</td>
<td>Satisfactory</td>
<td>Unsatisfactory</td>
<td>Optional comments</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------------------</td>
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<tr>
<td>• Describe the contract of sale and the Sale of Goods Act</td>
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<tr>
<td>• Determine when the title and risk passes to the buyer</td>
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<tr>
<td>• Identify implied conditions and warranties in the contract of sale</td>
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<tr>
<td>• Identify the rights, duties and remedies of the purchasers and the sellers</td>
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<tr>
<td>• Describe the nature and purpose of consumer protection legislation</td>
<td></td>
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<tr>
<td>7. Apply the law relating to agency and employment relationships and the protection of confidential information.</td>
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<tr>
<td>• Explain the nature of an agency relationship</td>
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<td></td>
<td></td>
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<tr>
<td>• Describe how an agency relationship can be created</td>
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<td></td>
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<tr>
<td>• Describe the fiduciary duties of an agent and of a principal</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>• Demonstrate how liability can occur in an agency relationship</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>• Explain the nature of an employment relationship</td>
<td></td>
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</tr>
<tr>
<td>• Describe the duties and responsibilities of employers and employees</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>• Illustrate how a contract of employment can be legally terminated and the consequences of wrongful dismissal</td>
<td></td>
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<tr>
<td>• Describe confidential information and the ways it can be protected</td>
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<tr>
<td>8. Apply the laws relating to sole proprietorships, partnerships and corporations.</td>
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<td></td>
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<tr>
<td>• Distinguish the three basic methods of carrying on business.</td>
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<tr>
<td>• Describe the laws applicable to sole proprietorships</td>
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<tr>
<td>• Describe the various forms of partnerships and the liability they create</td>
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<tr>
<td>• Describe the nature of a corporation</td>
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<tr>
<td>• Demonstrate the rights and liabilities of the parties in a corporation</td>
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<tr>
<td>Skills and knowledge</td>
<td>Satisfactory</td>
<td>Unsatisfactory</td>
<td>Optional comments</td>
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<tr>
<td>• Describe the various methods of funding corporate activities</td>
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<tr>
<td>9. Apply the laws relating to ownership and the claims to personal and real property including bailment and insurance.</td>
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<tr>
<td>• Describe the nature and various forms of a bailment</td>
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<tr>
<td>• Illustrate the rights and responsibilities associated with possession of personal property keeping in mind owners, finders, and bailees</td>
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<tr>
<td>• Describe the remedies available to the parties in a bailment contract</td>
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<tr>
<td>• Describe the purpose and unique features of insurance contracts</td>
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<tr>
<td>• Describe the rights and responsibilities of the insurer and the insured</td>
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<tr>
<td>• Explain what constitutes real property and the various interests a party can hold in land</td>
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<tr>
<td>• Explain title to land and the registration of property interests</td>
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<tr>
<td>• Explain the rights, responsibilities, and remedies of and available to landlords and tenants in commercial and residential tenancies</td>
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<tr>
<td>10. Describe the law relating to intellectual property and the role of privacy acts.</td>
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<tr>
<td>• Describe what is protected under copyright law</td>
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<tr>
<td>• Explain what a patent protects and how a patent protection is obtained</td>
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<td>• Explain the protection afforded by the Industrial Design Act</td>
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<td>• Describe what is protected by the Trademarks Act</td>
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<tr>
<td>• Discuss the remedies available when an intellectual property rights have been infringed</td>
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<tr>
<td>• Describe the role of privacy acts and how they protect a business from disclosure of confidential information</td>
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<tr>
<td>11. Apply the law relating to security for debt and the distribution of debtor’s assets in bankruptcy.</td>
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<tr>
<td>Skills and knowledge</td>
<td>Satisfactory</td>
<td>Unsatisfactory</td>
<td>Not Applicable</td>
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<tr>
<td>• Describe the many security instruments available to creditors for the purpose of securing payment of debt</td>
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<tr>
<td>• Demonstrate how security instruments protect creditors</td>
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<tr>
<td>• Describe the right of creditors when there is a default of payment of a debt</td>
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<tr>
<td>• Explain the nature of bankruptcy and the processes involved in bankruptcy proceedings</td>
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<tr>
<td>• Demonstrate the distribution of a debtor’s assets in a bankruptcy situation</td>
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</table>
Note to employer/customer verifying the critical learning outcomes for LAW 220.

Please complete the PLAR validation checklist for LAW 220 – Commercial Law. Verify whether the PLAR candidate has performed each of the factors, then sign below and include with the letter of validation.

Comments:

________________________________________________________________________

________________________________________________________________________

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________________________________________________________________________

Signature: ____________________________________________________________
**On Employers letterhead**

I have actually seen ______________________________ complete the tasks that I have signed for on the PLAR employer validation checklist for the LAW 220 – Commercial Law. I am confident that he/she can perform the identified factors at the skill level indicated.

Name of validator: _______________________________

Employer: ____________________________________

Job title: _____________________________________

 Telephone: ___________________________________

 Fax: _________________________________________

 Email: _______________________________________

General comments regarding the candidate’s performance (optional):

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Signature: ________________________________

Date: ________________________________
Appendix C: Employment validation letter

Instructions: The employment validation letter provides a statement of verification of employment in an exceptionality focused setting. The employment validation letter must be printed on letterhead of your current employer and signed by the human resources department indicating the length of employment and working environment(s). A letter template has been provided for your use. Please copy the content below and fill in the fields as directed. The completed letter should be included with your PLAR evidence and submitted to the PLAR assessor for the Business program.

Letter template (On employer’s business letterhead)

Date

To Whom It May Concern:

I have reviewed the employment records of ___________________________ and ___________________________, name of employee/candidate

can verify that the above candidate has been employed by ___________________________, name of employer

for ___________________________, length of employment

Please contact me at ___________________________ or ___________________________, phone or e-mail

with any questions or for additional information.

Sincerely,

_________________________ ___________________________

Name Job title

_________________________

Signature